



**State of California  
Franchise Tax Board  
Publication 1098  
(Revised 2004)**



**Guidelines for the Development  
and Use of Substitute, Scannable, and  
Reproduced Tax Forms**

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## All FTB Tax Forms

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### Introduction

The Franchise Tax Board (FTB) prescribes the format of California tax returns, schedules, statements, and declarations. California Revenue and Taxation Code Section 18621.5 gives FTB the authority to approve or reject any substitute or scannable tax form that is commercially printed, computer-produced, or computer-programmed that does not meet the guidelines mentioned in this publication or that would cause processing problems. In exercising this authority, FTB's primary objectives are to ensure that the tax forms:

- Are compatible with FTB's automated processing and system needs.
- Result in the accurate assessment of the taxpayer's tax liability.
- Present information in a uniform pattern.

These guidelines are for computerized tax processors, developers of tax software, computer programmers, commercial printers, and others (hereafter referred to as CTPs) who develop and use substitute, scannable, paperless Schedules K-1 (565 and 568), and reproduced tax forms, or who must get FTB's approval of their substitute, scannable, and reproduced tax forms.

Unless stated otherwise, the term "form" as used in these guidelines includes tax returns, schedules, statements, and declarations.

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### What's New for 2004

#### Fax Resubmission Tracking Sheet

New within TFDD Substitute Forms will be the use of a Fax Resubmission Tracking Sheet that we will fax to you along with our review comments for those forms requiring re-work or revisions. We ask that you include this sheet with your faxed resubmission copies or hard copies. This will ensure proper recognition of resubmitted forms and more timely turn around to you.

#### Form Year Indicator

Change the Form Year Indicator on all substitute and scannable forms to "04." Exception: For scannable Forms 100-ES, 540-ES, 541-ES, and FTB 3522, use "05."

#### New Business Entity Vouchers and the Scannable Format

For 2004, FTB will support the following Business Entity vouchers in a scannable format: Form 100-ES, FTB 3522, 3537, 3538, and 3539. These vouchers are added to the existing pool of scannable forms, which include scannable Form 540, and scannable vouchers: Form 540-ES, 541-ES, FTB 3519, 3563, and 3582. In an effort to expedite processing, reduce costs, and minimize manual intervention, **we request that software companies no longer produce or support these vouchers in a format other than scannable.**

To better meet the taxpayers' expectations and enable FTB to optimize efficient processing of scannable estimate vouchers (Forms 100-ES, 540-ES, and 541-ES), we will allow software programs to leave the "Amount of payment" (Print Line 58, Positions 50 through 58) blank and to populate the 10 position numeric "Remit Amount" field within the OCR line with all zeros (0). This programming alternative for Forms 100-ES, 540-ES, and 541-ES, provides a solution for those taxpayers who determine their estimate payment amount at a later date allowing them to enter the payment amount by hand.

#### Military and Disaster Designations

We are requesting special programming in the Entity Area of the scannable Form 540 to identify all taxpayers with a disaster or military special processing requirement. In addition to taxpayer instructions to write the disaster or military special circumstance, in red, in the top margin on Side 1, the Entity Area of scannable Form 540 has two new fields for software to print the words "Disaster," "Military," or both. For details about how to program these new fields, see the scannable Form 540 specifications that begin on page 29.

We will update FTB Pub. 1095D, Tax Practitioner Guidelines for Computer-Prepared Returns, with specific instructions about how practitioners should handle their clients' Disaster/Military special processing needs.

#### New Forms

Form 593, *Real Estate Withholding Remittance Statement*, and 593-B, *Real Estate Withholding Tax Statement*.

Form FTB 1115, *Request for Consent for a Water's-Edge Re-Election*.

Forms FTB 8879, *California e-file Signature Authorization*, and FTB 8455, *California e-file Payment Record*, are new for e-filers. FTB is adding electronic signature options to its e-file signature procedures for January 2005. These new options mirror those of the IRS by using taxpayer, practitioner, and Electronic Return Originator (ERO) PINs.

#### Obsolete Forms

Scannable Form 540A.

Form 597, *Real Estate Withholding Tax Statement*, is replaced by the Forms 593, and 593-B.

#### Miscellaneous Changes

- Scannable Form 540 is the only personal income tax resident return that will print from computerized software.
- FTB 3805D, *Net Operating Loss (NOL) Computation and Limitation – Pierce's Disease*, has been updated this year to allow the carryover.
- NOLs are allowed on forms this year.
- Manufacturers' Investment Credit (MIC) has been repealed as of January 1, 2004. No new MIC can be generated, however, a credit carryover is allowed for

MIC generated on or after January 1, 1994, and before January 1, 2004. Get FTB 3535 – *Manufacturers' Investment Credit*, to determine the amount of credit carryover a taxpayer may claim.

### Format Changes

- We removed the large, black, and centered multi-line "patch" from scannable Form 540.
- We removed the top right registration mark from all forms. We also deleted the header line that is at the top of all sides other than Side 1.
- Watermarks have been removed from all official forms.
- Assembly procedures for the scannable Form 540 changed last year: Instructions in Publications 1098 and 1095D will read, "leave Side 1 loose and staple the rest of the tax return in the upper left-hand corner."
- California Schedule W, *California W-2 Attachment*, has been updated to include cautionary language that tells taxpayers not to attach checks to the schedule, as well as which withholding forms they should attach.
- The Use Tax line on Forms 540, 540 2EZ, and 540X is more visible, so as not to confuse it with the total tax line.
- For the 2004 tax year the same advisory language that was used for personal income tax returns (PIT) will be applied to the business entities (BE) returns. The instructions will read: "Enclose, but **do not** staple, any payments."
- The bottom line registration marks will be the same on all 2004 tax forms, including scannable Form 540. The instructions will require a one-point rule for the line that prints to the left and right of the bold brackets that print on either side of the Doc ID. The brackets remain the same (two-point rule) and the Doc ID will be Courier font, 12-point, not bold.

### Legislative Changes

**SB 615** – The California Legislature enacted SB 615 (Stats. 2004, CH 388), which makes California law compatible with the Servicemembers Civil Relief Act (Public Law 108-189). This means that servicemembers domiciled outside of California, and their spouses, may exclude the member's military compensation from gross income when computing the tax rate on nonmilitary income.

**SB 1100** has extended form FTB 3503, *Natural Heritage Preservation Credit*. The credits can be awarded for fiscal years 05/06, 06/07, and 07/08.

Currently, there is no funding to award Natural Heritage Preservation Credits, therefore, no credits may be claimed for 2004. Contact the Wildlife Conservation Board (WCB) to determine if funding has been restored, if they are accepting qualified contributions of property, and to see if they are awarding new Natural Heritage Preservation Credits. Complete form FTB 3503 to claim the credit only if the WCB has resumed awarding the credits.

To get updated information regarding current funding, qualified contributions of property, or the awarding of credits, contact the Wildlife Conservation Board at (916) 445-8448. Or, go to their Website at

[www.wcb.ca.gov](http://www.wcb.ca.gov).

**SB 1100** has suspended form FTB 3505, *Teacher's Retention Credit*, credit code number 212, for both tax years 2004 and 2005. This credit does not have carryover provisions and will not require updating for the two-year suspension.

**SB 1534** affects those eligible to file Form 540 2EZ:

- A taxpayer filing as single or as a head of household (HOH) with total income for the taxable year of \$100,000 or less; or
- Taxpayers filing a joint return or a taxpayer filing as a qualified widow(er) with total income for the taxable year of \$200,000 or less.

**For purposes of this bill, "total income" would mean taxable wages, dividends, interest, and pension income.**

### Voluntary Contributions

Two new voluntary contributions have been added to the Forms 540, 540 2EZ, Long and Short 540NR and the official Forms 540A and 541.

**California Military Family Relief Fund** – Contributions will be used to provide financial aid grants to members of the California National Guard who are California residents, and have been called to active duty.

**California Prostate Cancer Research Fund** – Contributions will be used to further the research of Prostate Cancer.

### Important Reminders

#### Use of Hyphens in Street Address

FTB allows the use of hyphens in the taxpayer's street address field **only**. Use hyphens in this field on all personal income tax and business income tax forms and vouchers (scannable and substitute versions).

### Format Changes

- Bottom Margin (Side 1 only) on Personal Income Tax Returns
- The bottom margin on Side 1 of all personal income tax returns (scannable and official, Forms 540, 540 2EZ, and Long and Short 540NR will no longer include any pre-printed data. Clearing the bottom margin of pre-printed data will allow FTB users to more clearly read internal processing numbers that our imaging system sprays in this area during processing.
- The Privacy Act Notice language moves to above the title on all of the above-mentioned forms. The signature authentication code "C1," and "Side 1" moves to the top margin and will print to the right of the form number (i.e., 540 C1 Side 1).

### Internal Control Numbers

- Software companies may no longer print Internal Control Numbers (ICN) in the bottom margin on Side 1 of Form 540, and substitute Forms 540 2EZ, and Long and Short 540NR. Instead, companies may print the ICN in the upper right margin above the form number, C1, Side 1 in no larger than an 8-point font. On Side 2,



**“DO NOT FILE” Message Example****Step 9****Sign Here**

It is unlawful to forge a spouse's signature.

Joint return?  
See instructions.

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete.			<b>6</b>
Your signature	Spouse's signature (if filing jointly, both must sign)	Daytime phone number	
<div style="text-align: center; font-size: 4em; font-weight: bold;">DO NOT FILE</div>		( ) _____	
		Date _____	
X Paid preparer's signature	X Declaration of preparer is based on all information on which preparer has any knowledge	Paid Preparer's SSN/PTIN	
Firm's name (or yours if self-employed)	Firm's address	FEIN	

Side 2 Form 540 c1 2004

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companies may choose to print the ICN, or symbols, in either the top right or left margin or the bottom left or right margin. When using the bottom margin the ICN, or symbols, should print completely away from the bottom line registration marks and document ID string. See Page 10, **“Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement.”**

**Definitions of Substitute, Scannable, and Reproduced Tax Forms****Substitute Tax Form**

A form, other than the official FTB form, that is:

- Computer-produced.
- Computer-programmed, including paperless Schedules K-1 (565 and 568) (magnetic media).
- Commercially typeset and printed.

FTB must be able to process substitute tax forms in the same manner as the official “handprint” forms. Substitute tax forms that are electronically processed must be compatible with FTB’s automated system. Therefore, substitute tax forms that are electronically processed must duplicate the appearance and layout of the official form including size of margins, special keying symbols, line numbers, and code numbers.

**Scannable Tax Form 540**

FTB will process all scannable returns (nonremit and remit) on FTB’s automated imaging system. Scannable Form 540 is similar to the official Form 540, California Resident Income Tax Return, with the following exceptions on Side 1:

- 1) The taxpayer entity information layout.
- 2) A scannable band area that contains the taxpayer’s tax data and tax preparer’s ID (FEIN and/or SSN/PTIN) number.

The remaining layout of scannable Form 540 is like the official Form 540. See **“Scannable Form 540”** on page 21 for more information.

**Scannable Vouchers, Forms 100-ES, 540-ES, 541-ES, and FTB 3519, 3522, 3537, 3538, 3539, 3563, and 3582**

The FTB will process all BE and PIT scannable vouchers on FTB’s automated imaging system. The scannable vouchers are similar to their official counterparts, with the following exceptions:

1. A taxpayer entity information layout.
2. An OCR line that contains specific taxpayer information.

**Voucher Size**

Vouchers should measure 3½" x 8½". To ensure that the “height” of a voucher is no larger than 4 inches, FTB will measure from the “DETACH HERE/DO NOT MAIL” line to the edge of the bottom margin. FTB will not approve any voucher that is more than 4 inches in height.

**Reproduced Tax Form**

A photocopy (or scanned image) of the official FTB form.

**“DO NOT FILE” Message Requirements**

If your company releases a software package that includes **any** substitute or scannable form that does not have FTB approval, a “DO NOT FILE” message **must** print on the form in the taxpayer entity area and, if applicable, signature area.

The “DO NOT FILE” message **must** be large enough to deter users from “whiting it out” and filing the form. FTB will not provide specifications for “building” the “DO NOT FILE” message. Software developers may duplicate the “DO NOT FILE” message example shown on this page, or develop their own. **Note:** Companies that choose to develop their own “DO NOT FILE” message must keep the size and type style similar to the example shown on this page.

Companies do **not** need to print the “DO NOT FILE” message on forms with FTB approval. However, each company **must** submit one example of how its “DO NOT FILE” message will print on any form released before it has FTB approval.

For a list of forms that must include the “DO NOT FILE” message, see **“Forms That Require FTB Approval”** beginning on page 7.

**Forms That Require FTB Approval**

Number of forms that you **must submit**:

- **Scannable Form 540:** Submit 3 different scenarios (3 original samples of each different scenario).
- **Scannable PIT and BE Vouchers:** Submit 3 different scenarios (3 original samples of each different scenario).
- **All other forms:** Submit 2 original samples (same scenario is acceptable).

Form	What FTB will review
Form 100	form, keying symbols, document ID, bottom registration marks
<b>Scannable Form 100-ES *</b>	conventional form, line geometry, entity data placement, tax data placement, OCR line data elements and placement, document ID, form size, bottom registration marks
Form 100S	form, keying symbols, document ID, bottom registration marks
Form 100W	form, keying symbols, document ID, bottom registration marks
Form 100X	form, keying symbols, document ID, bottom registration marks
Form 109	form, keying symbols, document ID, bottom registration marks
Form 199	form, keying symbols, document ID, bottom registration marks
<b>Scannable Form 540</b>	conventional form, patch, line geometry, entity data placement, scanband data placement, keying symbols, document ID, bottom registration marks, source code "6"
<b>Scannable Form 540-ES *</b>	conventional form, line geometry, entity data placement, tax data placement, OCR line data elements and placement, shading (voucher 4 only), document ID, form size, bottom registration marks
Form 540 2EZ	form, entity data, keying symbols, document ID, bottom registration marks, source code "4"
Long Form 540NR	form, shading, entity data, keying symbols, 4-digit decimal placement on Side 1, line 23 and line 25a, document ID, bottom registration marks, source code "4"
Short Form 540NR	form, shading, entity data, keying symbols, 4-digit decimal placement on Side 1, line 22a, line 23, and line 25, document ID, bottom registration marks, source code "4"
Form 540X	form, entity data, keying symbols, document ID, bottom registration marks
Form 541	form, keying symbols, document ID, bottom registration marks
Form 541-A	form, keying symbols, document ID, bottom registration marks
Form 541-B	form, keying symbols, document ID, bottom registration marks
Form 541-QFT	form, keying symbols, document ID, bottom registration marks
<b>Scannable Form 541-ES *</b>	conventional form, line geometry, entity data placement, tax data placement, OCR line data elements and placement, shading (voucher 4 only), document ID, form size, bottom registration marks
Form 565	form, keying symbols, document ID, bottom registration marks
Form 568	form, keying symbols, document ID, bottom registration marks
Form 592	form, keying symbols, document ID, bottom registration marks
Form 592-A	form, document ID, bottom registration marks
Form 592-B	form, document ID, bottom registration marks
Form 593	form, document ID, bottom registration marks
Form 593-B	form, document ID, bottom registration marks
FTB 3500	form, document ID, bottom registration marks
FTB 3506	form, document ID, bottom registration marks
FTB 3508	form, document ID, bottom registration marks
<b>Scannable FTB 3519 *</b>	conventional form, line geometry, entity data placement, tax data placement, OCR line data elements and placement, form size, document ID, bottom registration marks
<b>Scannable FTB 3522 *</b>	conventional form, line geometry, entity data placement, tax data placement, OCR line data elements and placement, form size, document ID, bottom registration marks
FTB 3525	form, three-digit CTP ID in upper left-hand top margin

*(continued on page 8)*



## ALL FRANCHISE TAX BOARD TAX FORMS

Form	What FTB will review
<b>Scannable FTB 3537 *</b>	conventional form, line geometry, entity data placement, tax data placement, OCR line data elements and placement, form size, document ID, bottom registration marks
<b>Scannable FTB 3538 *</b>	conventional form, line geometry, entity data placement, tax data placement, OCR line data elements and placement, form size, document ID, bottom registration marks
<b>Scannable FTB 3539 *</b>	conventional form, line geometry, entity data placement, tax data placement, OCR line data elements and placement, form size, document ID, bottom registration marks
<b>Scannable FTB 3563*</b>	conventional form, line geometry, entity data placement, tax data placement, OCR line data elements and placement, form size, document ID, bottom registration marks
<b>Scannable FTB 3582*</b>	conventional form, line geometry, entity data placement, tax data placement, OCR line data elements and placement, form size, document ID, bottom registration marks
FTB 3805P	form, document ID, bottom registration marks
FTB 8453	form, three-digit CTP ID in upper left-hand top margin
FTB 8453-OL	form, three-digit CTP ID in upper left-hand top margin
FTB 8633	form, three-digit CTP ID in upper left-hand top margin
FTB 8879	form, three-digit CTP ID in upper left-hand top margin
FTB 9000H	form, three-digit CTP ID in upper left-hand top margin
FTB 9000R	form, three-digit CTP ID in upper left-hand top margin
SCH CA (540)	form, shading, document ID, bottom registration marks
SCH CA (540NR)	form, shading, document ID, bottom registration marks, 4-digit decimal placement on Side 2, line 44
SCH K-1 (100S)	form, keying symbols, document ID, bottom registration marks
SCH K-1 (541)	form, keying symbols, document ID, bottom registration marks
SCH K-1 (565)	form, keying symbols, document ID, bottom registration marks
SCH K-1 (568)	form, keying symbols, document ID, bottom registration marks
SCH P (100)	form, keying symbols, document ID, bottom registration marks
SCH P (100W)	form, keying symbols, document ID, bottom registration marks
SCH P (540)	form, document ID, bottom registration marks
SCH P (540NR)	form, 4-digit decimal placement on Side 2, line 38 and line 42, document ID, bottom registration marks
SCH P (541)	form, document ID, bottom registration marks
SCH R (includes SCH R-7)	form, keying symbols, document ID, bottom registration marks
SCH W	form, document ID, entity data placement, bottom registration marks

\* Form **must** print at the bottom of the paper.

All forms must have the bottom margin registration marks, if applicable, and must include the correct document ID string. When two official forms print on the same sheet of paper, the form on top is the form number used in the document ID string.

**For example:** Schedule D (540)/FTB 3885A Use: "D540" as the 'Doc ID Number' in the document ID string.

Companies may program multiple official forms that print on the same sheet of paper to print on separate sheets of paper. The forms may print at the top of the paper; however, the bottom registration marks must print on print line 62. The document ID string must include the applicable form number in the string and must print on print line 63.

**For example:** You may program FTB 3885A to print on a separate sheet of paper at the top of the paper. The bottom registration marks must print on print line 62 with "3885A" as the 'Doc ID Number' in the document ID string.

See "**Form Number to Use in Document ID String**" on page 11, for a complete list of FTB forms and the correct 'Doc ID Number' to use.

Also see "**Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement**" on page 10 for more information.

Please note the following:

- Computer-generated forms and vouchers DO NOT require hand-constrained monetary boxes or combed lines for alpha characters (i.e., name and address).
- Companies do **not** need FTB approval to use forms not shown above. However, companies must abide by the substitute tax forms guidelines in this publication.
- Forms that don't have bottom margin registration marks and a Doc ID **must** include the company's three-digit CTP ID in the upper left-hand margin on all sides of the form.

## Who Must Get Approval for Substitute, Scannable, and Reproduced Tax Forms

### Substitute and Scannable Forms

Any company, including commercial printers or business forms companies, that develop and use substitute and/or scannable tax forms must get approval from FTB. For a list of forms that require FTB approval, see **“Forms That Require FTB Approval”** beginning on page 7.

The company must get approval from FTB if it develops:

- Substitute and/or scannable tax forms using its own tax software programs.
- Tax software programs to be used with substitute and/or scannable tax forms developed by another company.
- Substitute and/or scannable tax forms for other companies to use with their tax software programs.

The company must get forms approval from FTB annually, **before** it releases or distributes substitute and/or scannable tax forms (that require FTB approval) to its customers or clients.

Companies submitting Schedules K-1 (565 or 568) in a paperless format, must use FTB's free K-1 TestWare. For more information, see **“Guidelines for Developing Substitute Schedules K-1 (565 and 568)”** on page 20.

If your company is described above, your customers or clients do not need to get additional approval from FTB to use your FTB-approved substitute and/or scannable tax forms. However, they should verify that your substitute and/or scannable tax forms have FTB approval.

Examples of customers or clients who should verify FTB approval, by asking you for a copy of your FTB approval letter(s), are:

- Tax practitioners who purchase software that produces substitute and/or scannable tax forms;
- Tax practitioners who purchase substitute and/or scannable tax forms from commercial printers or business forms companies; and
- Software providers who sell the products of tax software developers who design substitute and/or scannable tax forms.

### Reproduced Tax Forms

FTB will accept reproductions of official handprint forms without FTB approval if the reproductions are:

- Facsimiles of the official form produced by photo-offset, photoengraving, photocopying, or other similar reproduction processes.
- Facsimiles of scanned images of the official form.
- Printed with black ink on white paper of substantially the same weight, texture, and quality as the official forms.
- Legible in both the original text of the form and the filled-in data.
- The same dimensions as the official form, including the paper and the image reproduced on it.

The signatures on the reproduced forms must be original. FTB will accept one-sided reproduced tax forms even if the official form is two-sided. However, FTB prefers two-sided reproduced forms that result in the same page arrangement as the official form.

Taxpayers may not file reproduced tax forms that do not meet the preceding guidelines. FTB considers reproduced tax forms that deviate from the official forms to be substitute tax forms.

Please note the following:

- Your customers and clients may not reproduce scannable tax forms or vouchers to fill-in by hand. Scannable tax forms and vouchers are strictly for your customers and clients that use a computer to prepare their clients' tax returns.
- Publishers may reduce the size of the official forms to make them suitable to fit in bound reference material. However, publishers must clearly state on the forms: **“DO NOT FILE THIS FORM.”**
- Do not include scannable tax forms or vouchers in CD-ROM “Reader” or Library products that your customers will use to print and fill-in by hand.

## Bottom Margin Registration Marks and Document ID Specifications

### Bottom Margin Registration Marks – (For all forms.)

- Use a .25 (1/4) line weight rule at print line 62, at position 6 through 28; and at position 57 through 80 (See **“Note”** below.)
- Use a 2-point rule (bold) at print line 62, between position 30 through 35 and position 50 through 55.
- A vertical bold line (2-point rule) at vertical position 35 and 50 at print line 62; end at print line 63.

**Note:** If your company cannot program a .25 (1/4) line weight rule, use a 1-point rule for these positions. See page 10 **“Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement.”**

Please note the following:

- All bottom margin registration marks (brackets) are a 2-point rule.
- Where possible, allow at least 1/8 of an inch of white space around the bottom margin registration marks. Otherwise, 1/16 of an inch is acceptable.
- Companies may omit instructional text that begins above or below the form on Side 1, Side 2, etc. However, the bottom margin registration mark and document ID string **must** remain as shown on the official form.

*(continued on page 12)*

## Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement

- **Side 1** – Example of ICN placement in top margin. Required on scannable Form 540 and substitute Forms 540 2EZ and Long and Short 540NR.

6 80

For Privacy Act Notice, get form FTB 1131.

Sample ICN → CA540110403  
FORM

**California Resident Income Tax Return 2004** **540 C1 Side 1**

Fiscal year filers only: Enter month of year end: month \_\_\_\_\_ year 2005.

- **Example of Bottom Line Registration Marks and Doc ID** – To use on Side 1 of all substitute forms and vouchers. To be used on side 2 of ALL forms and vouchers.

**Note:** Example includes the document ID string with CTP ID and sample ICN placement.

6 28 30 35 50 55 57 80

For Privacy Act Notice, get form FTB 1131.  
CA3506110404 – Sample ICN\*

350604104613

FTB 3506 (REV. 2004)

- **Exception:** Example of bottom line registration marks to use on Side 1 of scannable Form 540 and substitute Forms 540 2EZ and Long and Short 540NR.

6 28 30 35 50 55 57 80

54004106613

\* Other than the *Exception Example* forms, Side 1, companies may place the ICN in the bottom margin on either the left or right of the bottom line registration marks. The ICN should print between print positions 6 and 28 on the left or print positions 57 through 80 on the right.

## Form Number to Use in Document ID “String”

<u>FTB Form Number</u>	<u>Doc ID Number</u>	<u>FTB Form Number</u>	<u>Doc ID Number</u>	<u>FTB Form Number</u>	<u>Doc ID Number</u>
100	100	3507	3507	3885A	3885A
100-ES	100ES	3508	3508	3885F	3885F
100S	100S	3510	3510	3885L	3885L
100W	100W	3519	3519	3885P	3885P
100-WE	100WE	3521	3521	5805	5805
100X	100X	3522	3522	5805F	5805F
109	109	3523	3523	5806	5806
199	199	3526	3526	5870A	5870A
540	540	3533	3533	B/C (100S)	B100S
540-ES	540ES	3534	3534	C (100S)	C100S
540 2EZ	2EZ	3535	3535	CA (540)	CA540
540NR (Long)	NRL	3537	3537	CA (540NR)	CANR
540NR (Short)	NRS	3538	3538	D (100S)	D100S
540X	540X	3539	3539	D (540)	D540
541	541	3540	3540	D (541)	D541
541-A	541A	3546	3546	D (565)	D565
541-B	541B	3547	3547	D (568)	D568
541-ES	541ES	3548	3548	D-1	D1
541-QFT	541QF	3553	3553	G-1	G1
541-T	541T	3563	3563	H (100)	H100
565	565	3565	3565	H (100S)	H100S
568	568	3574	3574	H (100W)	H100W
570	570	3580	3580	J (541)	J541
587	587	3582	3582	K-1 (100S)	K100S
588	588	3800	3800	K-1 (541)	K1541
590	590	3801	3801	K-1 (565)	K1565
590-P	590P	3801-CR	3801C	K-1 (568)	K1568
592	592	3802	3802	P (100)	P100
592-A	592A	3803	3803	P (100W)	P100W
592-B	592B	3805D	3805D	P (540)	P540
593	593	3805E	3805E	P (540NR)	PNR
593-B	593B	3805P	3805P	P (541)	P541
593-C	593C	3805Q	3805Q	QS	QS
593-I	593I	3805V	3805V	R	R
593-L	593L	3805Z	3805Z	S	S
593-W	593W	3806	3806	W	W
1115	1115	3807	3807		
1117	1117	3808	3808		
2424	2424	3809	3809		
3500	3500	3832	3832		
3501	3501	3834	3834		
3503	3503	3885	3885		
3504	3504				
3506	3506				

### Document ID (Position of contents within the “string”)

All substitute and scannable tax forms **must** contain a document ID string in the bottom margin. Center the document ID string between the open space in the bottom registration mark (between print positions 35 and 50). There **must** be at least one blank space that prints **before** and **after** the document ID string in this open space.

**Note:** Exact placement of the document ID string will vary due to the length of the ‘Doc ID Number.’

Position	Contents
1-5	Doc ID Number (540, 3805P, etc.)
6-7	Tax year (2 digits, i.e., “04”)
8	Side/Page number (1-digit number, exclude text)
9-10	Source code (“04” = substitute form “06” = scannable form)
11-13	CTP ID (Use the FTB-assigned three-digit number.)

- If the Doc ID Number is less than five (5) positions, compress the document ID string. **Do not** add spaces to fill the remaining positions. **Do not** use punctuation. **Example:** Form “592-B” is four (4) characters. Tax software companies must program the document ID “string” to print: “592B04104XXX” (The three “Xs” represent the three-digit CTP ID.).
- Those forms without bottom line registration marks and a Doc ID (eg., FTB 9000H) must have the three-digit CTP ID in the upper left-hand margin on all sides of the form.
- If the form is single-sided (no second side as on vouchers), the document ID string will print on the side with form/instructions. Identify side number in document ID string as “1.”
- Multi-sided/paged forms must have a document ID string on all pages. **Exception:** Companies are not required to print the bottom registration marks and document ID string on Side 2, 3, etc., if it contains instructions only.
- The document ID string must contain the year of revision (i.e., 04 for 2004 tax year forms). **Exception:** Estimate vouchers (Forms 100-ES, 540-ES, 541-ES, and LLC Tax Voucher, FTB 3522) will use “05” as the tax year in the document ID string.
- Companies **must** maintain all margins.

### Font to Use for Document ID

Courier font 12-point. **Do not use bold font.**

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### How Does the Forms Approval Process Work?

1. Complete and submit form FTB 1096, **Agreement to Comply with FTB Pub. 1098**, on an annual basis. Mail it to the address shown on the form or send by fax to (916) 845-4788. Paperless Schedules K-1 (565 and 568) developers, see page 20 for additional

instructions. Once FTB receives your company’s completed form FTB 1096, FTB will:

- Assign your company a three-digit CTP ID number, if your company is new to the program. Otherwise, companies keep and use the same number previously assigned.
- Acknowledge receipt of form FTB 1096 and provide the current year password to access the CTP Restricted Directory web page on FTB’s Website.
- Add your company’s name to the Substitute Forms Program mailing (email) list to receive advance drafts and final proofs of California tax forms and instructions (and other pertinent information that your company may need).
- Publish your company’s name in FTB’s **Tax News** newsletter as participating in the Substitute Forms Program. (**Tax News** is a bi-monthly publication subscribed to by tax practitioners, Enrolled Agents, CPAs, etc.)

2. Submit all forms that require approval to FTB for review before you distribute or release them, or related products, to your customers or clients. See the “**DO NOT FILE Message Requirements**” on page 6 and “**Submitting Forms to FTB for Approval**” on page 13 for more information.

**Do not submit forms for review until FTB posts the final version on the CTP Restricted Directory web page.**

When we receive your company’s review package, we will acknowledge receipt by sending an email or fax to your company’s contact person. We will attach a letter that will include the following information:

- Company contact name;
- Company name;
- Review package cover letter date;
- The expected review completion date;
- The contents of the review package.

When we complete our review, we will email or fax an approval letter to the company’s contact person.<sup>1</sup> The letter will include a list of the form(s) sent and the review results will indicate “approved as is,” “approved if corrected,” or “disapproved.” The email or fax will also include a copy of any form(s) that need corrections along with a *FAX Resubmission Tracking Sheet*.

Please note the following:

- Companies **do not** have to resubmit forms with an “approved if corrected” result. However, companies **must** make all necessary corrections before they release those forms to their customers or clients.
- If the results of the review indicate a form is “disapproved,” companies must resubmit the form after they make the corrections. For instructions on how to resubmit a “disapproved form,” see “**Submitting Forms to FTB for Approval**” on page 13.

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<sup>1</sup> In most cases, FTB will complete the first review of your form(s) within seven business days of receipt in the Tax Forms Development and Distribution Section.



- FTB **does not** review or approve the logic of specific software programs or confirm the calculations entered on substitute and/or scannable tax forms output from software programs. The accuracy of software programs is the responsibility of the software developer, distributor, and user.
- If you submit forms printed from different printers, identify the printer type with a removable note on the front of the form (or write the printer type on the back).

### What the Company Should Do for its Customers and Clients

Provide your customers and clients with all of the information and instructions they need to produce accurate substitute and scannable tax forms. The information and instructions that you provide should clearly inform your customers and clients about:

- The hardware requirements they will need to successfully “run” your software product.
- The printer requirements necessary to print FTB-approved forms (including a complete list of printers that your software does **not** support; the printer fonts they will need to print the required graphics, etc.; and how to use printer font cartridges, if applicable).
- How to get software enhancements and the importance of “loading” them to their PCs.
- The importance of registering their business name and address with your company, if applicable.
- The importance of complying with error messages and edit checks, that they may see as a “pop-up” message on their PC screen.
- All other information that helps to ensure they use your software products correctly.
- How to enter taxpayer name and address information in the entity area on all personal income tax returns.

Also, upon request:

- Provide your customers and clients with a copy of your FTB forms approval letter(s).
- Provide a copy of notice(s) of correction(s) to software sent to your customers and clients.

### Submitting Forms to FTB for Approval

Before a company submits any forms to FTB for approval, we recommend a review of the pages shown below first. Do not submit forms for review until FTB posts the final version on the CTP Restricted Directory web page. Doing so will reduce delays in the review process.

- **“Forms That Require FTB Approval”** beginning on page 7.
- **“Substitute Tax Forms”** beginning on page 15.
- **“Scannable Form 540”** beginning on page 21.
- **“Guidelines for PIT Scannable Vouchers”** beginning on page 36.

- **“Guidelines for BE Scannable Vouchers”** beginning on page 55.

### First Submission

To avoid delays in the review process, follow these instructions:

1. Include a cover letter with **every review package**.
2. If your company’s software product does not support a particular field or field size, etc., indicate this fact in the company’s cover letter. **This is important.**
3. Number of forms that you **must** submit:

**Scannable Form 540:** Submit 3 different scenarios (3 original samples of each different scenario).

**PIT and BE Scannable Vouchers:** Submit 3 different scenarios (3 original samples of each different scenario).

**All other forms:** Submit 2 original samples (same scenario is acceptable).

- Use the scannable Form 540 approval checklist (page 29).
- Use the PIT scannable voucher approval checklist (page 38).
- Use the BE scannable voucher approval checklist (page 60).
- Include an example of the taxpayer entity information with Forms 540 2EZ, Long and Short 540NR, and 540X. (Use the **“Entity Data Placement”** section from the scannable Form 540 approval checklist.)
- **Do not** submit a fax copy on first submission. **Original sample documents are required.**
- Send forms by courier, freight, or UPS to:

**ATTN: TAX FORMS DEVELOPMENT AND  
DISTRIBUTION SECTION (TFDD)  
FRANCHISE TAX BOARD  
9646 BUTTERFIELD WAY M/S B-5  
SACRAMENTO CA 95827**

4. FTB recommends that you use a courier, freight, or UPS service when you submit your forms for review. This will help ensure that the TFDD Section receives your review package on the same day it is received at FTB. If you prefer to use the U.S. Postal Service “regular mail service,” see FTB’s PO Box address on page 14.

### Resubmission (Second review for approval)

We will complete the review of your resubmission within 24 hours of receipt within the TFDD Section. To avoid delays in any second review process, follow these instructions:

1. Make all corrections identified at first review. Please use our FTB provided *Fax Resubmission Tracking Sheet* or
2. Include a cover letter with your resubmitted review package and indicate in caps, **“RESUBMISSION”** where it can be easily seen. **This is critical.** If your

company's software product does not support a particular field or field size, etc., indicate this fact in the company's cover letter (or fax coversheet).

3. If you submit forms printed from different printers, identify the printer type with a removable note on the front of the form (or write the printer type on the back).
4. Resubmit your forms by fax only if the FTB-approval letter indicates that you may. If the approval letter does not say **"by fax if desired"** you must resubmit a hard copy document for FTB to review. (In some cases, it may be necessary to resubmit more than one hard copy.) Send your resubmission by courier, freight, or UPS to the address shown on page 13.

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### **What are the Benefits of Following the Guidelines for the Development and Use of Substitute, Scannable, and Reproduced Tax Forms?**

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The benefits are:

- FTB will be able to complete its review and respond quickly (within seven business days from date received in the TFDD Section).
- FTB will be able to process approved CTP tax forms which will result in fast, accurate processing, and quick refunds for your customers' clients.
- Software companies will have satisfied customers and clients who have confidence in the software product(s) they use.

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### **What are the Consequences of Not Following the Guidelines for the Development and Use of Substitute, Scannable, and Reproduced Tax Forms?**

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FTB will work with CTPs to correct any errors found on their tax forms during review. However, if software companies release forms that fail to follow the **"Guidelines for the Development and Use of Substitute, Scannable, and Reproduced Tax Forms,"** the FTB:

- Will require the software company contact person to send proof (e.g., revised forms, excerpts from revised user manuals, release letters for new versions of software, etc.) that the company corrected all errors and notified their customers and clients of the corrections;

- Will publish the software company name in **Tax News**, other publications, and FTB Website, stating that the software company did not follow the **"Guidelines for the Development and Use of Substitute, Scannable, and Reproduced Tax Forms."** FTB will publicize such a violation even if the software company subsequently corrects all errors; and
- May notify taxpayers, if the software company fails to correct all errors, that their refund was delayed because the software company's tax forms did not have FTB approval.

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### **How Do I Contact FTB Regarding Substitute, Scannable, and Reproduced Tax Forms?**

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Mail all correspondence regarding substitute, scannable, and reproduced tax forms and related issues to:

**ATTN: TAX FORMS DEVELOPMENT AND  
DISTRIBUTION SECTION (TFDD)  
FRANCHISE TAX BOARD  
PO BOX 1468 M/S B-5  
SACRAMENTO CA 95812-1468**

For quick answers to questions about the Substitute Forms Program, call (916) 845-3194 or (916) 845-3553.

# SUBSTITUTE TAX FORMS

## Guidelines for Preparing Substitute Tax Forms

These guidelines are subject to change because of legislative changes, system changes, and procedural improvements.

### Instructional Text

Companies may only omit instructional text from their forms. When doing so, please be consistent. Examples of such text are: "See instructions," "Attach to Form 540," and "Attach schedule."

### Taxpayer's Last Name and Social Security Number (SSN or ITIN) on Side 2 of Forms 540, 540 2EZ, and Long and Short 540NR.

Print the primary taxpayer's last name and SSN (or ITIN) in the top margin on Side 2 of substitute Forms 540, 540 2EZ, and Long and Short 540NR.

### Monetary Amounts

Substitute tax forms must include the vertical rule ("penny line") that separates dollars from cents. If the tax software program prints a decimal point that will follow the whole dollar amount, remove the vertical rule. If you remove the vertical rule because the software will print a decimal point, be sure to indicate this fact in every cover letter that accompanies each substitute forms review package.

**Note:** There will be instances where the official form does not include vertical rules. If the software does not program a decimal point to follow the whole dollar amount on these forms, FTB requires the company to include a vertical rule.

Companies may program software to not print cents; however, all monetary amounts entered on the form must follow a consistent format. We strongly urge software companies to round all figures to whole dollar amounts. This follows the official return instructions.

Companies may program software to print a "12-position" dollar amount (includes commas and decimal point) on all California substitute tax forms. FTB will output 9 positions; no punctuation:

**Example:** 000,000,000.

**FTB will process as:** 000000000

Unless a specific line instruction requires a zero (-0-), leave the line blank when there is no entry. **Do not** print the word "**NONE**."

### Negative Amounts

When printing negative monetary amounts, CTPs must use one of the following formats:

- (a) (549.)      (b) -549.

## Hand-Constrained Monetary Box Format

All monetary boxes on all 2004 tax forms include 10-point commas and a 12-point decimal point. CTPs that develop 2004 California tax forms for their customers to complete by hand, must include monetary boxes (with the commas and the decimal point) on those forms. Place the 12-point decimal point between the existing last monetary dollar box and the first cent box. Do not alter the space between these boxes to fit the decimal point. (See #4 below for placement of commas and decimal.)

- 1) Box width 0.20
- 2) Box height 0.25
- 3) Line thickness of 204 pixels wide at 200 dpi.
  - a. 2 pixels is 1/100"
  - b. 4 pixels is 1/50"
  - c. 1 point is 1/72"
- 4) Separate field for 2 cents' digits.  
 □□,□□□,□□□.□□  
 .25 (1/4) line weight rule<sup>1</sup>
- 5) Commas are 10-point and the decimal is 12-point

**Note:** Computer-generated forms including scannable forms and vouchers do not require hand-constrained monetary boxes.

### Layout

The layout of any substitute tax form must follow its official forms' layout. This includes the title, space for the taxpayer name(s) and identification number(s), tax year, captions, line numbers, and line descriptions. See "**Submitting Forms to FTB for Approval**" on page 13 for more information. Also see "**Guidelines for Printing Taxpayer Entity Information for Forms 540 2EZ, Long and Short 540NR, and 540X**" on page 17 for more information.

Each tax form has a unique document ID string (see page 11 for the correct '**Doc ID Number**' to use). If a company wants to combine any forms, they must notify the FTB first.

Software companies may include an explanation next to entries shown on a substitute form or use a supporting statement to explain an entry. If using a supporting statement, it must refer to the entry on the substitute form it supports. In turn, the entry on the substitute form must refer to the supporting statement.

Software companies may modify substitute tax forms that do not require FTB approval, to make them suitable for computer preparation; however, the form must include the bottom line registration marks and document ID string in the bottom margin. Do not make changes that would impair FTB's ability to process, review, or store the forms. Please call (916) 845-3194 or (916) 845-3553 with questions about a proposed design change.

<sup>1</sup> If your company cannot program a .25 (1/4) line weight rule, use a 1-point rule.

## SUBSTITUTE TAX FORMS

Tax software programs may use copies of federal tax forms in place of separate California forms. However, the software must reconcile any California differences. Get FTB Pub. 1006, **California Tax Forms and Related Federal Forms**, for more information. (This publication is revised yearly.) Go to FTB's Website at [www.ftb.ca.gov](http://www.ftb.ca.gov).

### Keying Symbols

Keying symbols are codes that FTB's key data operators use to enter tax return information into FTB's automated files. Keying symbols reduce time to enter tax return information. The keying symbols also help to ensure that operators enter the correct information.

Keying symbols on substitute forms must **exactly duplicate** the keying symbols on official forms. FTB will not approve substitute or scannable forms if the keying symbols are not exact. For a list of forms that contain keying symbols see "**Forms That Require FTB Approval**" beginning on page 7. See an example of the keying symbol's shape and size in the graphic that follows.

**Note:** The actual symbols and their placement may change from year to year. Example of the keying symbols: ▶ ● ■ ●

Diagram illustrating keying symbols and their placement on a form line:

- ▶ 29
- 30
- ▶ 31
- 33
- 34

### Source Codes

Use source code "04" in the document ID string on all substitute forms. (Use source code "06" in the document ID string on all scannable forms and vouchers.) Also, software companies must print "4" in the signature area of Forms 540 2EZ and Long and Short 540NR as shown in the example below.

Diagram illustrating source codes and their placement on a form line:

- 68
- 69
- 70

schedules and statements, and

4

must sign) Daytime phone number

### Final Forms on FTB's Internet Website

FTB will post final proofs of tax forms to two different areas on its Website. FTB will post final proofs to its CTP Restricted Directory web page through mid-December each year. After mid-December, FTB will post final proofs to its public access area only. When companies download and print tax forms from the public access area, the form will contain source code "03." It is the software company's responsibility to change the source code from "03" to "04" at the time the software company adds its three-digit CTP ID. The following example contains all of the components that make up the document ID string for Form 565, Side 1. **The "613" is a fictitious CTP ID.**

### For example:

Form 565, Side 1, on FTB's Website will have this document ID: 56504103

Form 565, Side 1, in a tax software product **must** have this document ID: 56504104613

### Margins

Substitute tax forms **must** have margins on all sides at least as large as the margins on the official forms. Generally, margins on the official forms are 1/2" or larger.

### Type Style

FTB designs California tax forms using PageMaker in increments of 6 lines per inch and 10 strike zones per inch. Substitute tax forms must closely resemble the style and type size used on the official forms.

### Shading Requirements

FTB shades specific areas on some California tax forms. Substitute forms must include shading in the same areas shown on official forms. **FTB will not approve substitute forms that do not include shading.**

### Paper

Print substitute tax forms on good quality, white, standard, stock machine paper (20 lb.). Use paper that is 8 1/2" x 11."

### Ink

Use black ink.

### Internal Control Numbers

Software companies may no longer print Internal Control Numbers (ICN) in the bottom margin on Side 1 of scannable or substitute Forms 540, 540 2EZ, and Long and Short 540NR. Instead, software companies may print the ICN in the upper right margin above the form number, C1, Side 1 in no larger than an 8-point font. **See "Side 1 – Example of ICN in Top Margin" on Page 10.** On Side 2, software companies may choose to print the ICN, or symbols, in either the top right or left margin or the bottom left or right margin. When using the bottom margin the ICN, or symbols, should print completely away from the bottom line registration marks and document ID string. **See "Example of Bottom Line Registration Marks and Doc ID" on Page 10.**

### How to Gain Additional Room on a Form

CTPs may limit captions and line descriptions from the official form to one print line on their substitute form. To do this, use abbreviations and contractions and omit articles and prepositions. Retain key words that make identification of the caption or line description clear. If you need assistance in this area, please call (916) 845-3194 or (916) 845-3553.



## CTP ID

The CTP ID is a three-digit number that FTB assigns to each software company who wants to develop and use substitute and/or scannable tax forms. Software companies will keep the same CTP ID as long as they participate in the Substitute Forms Program. FTB will disapprove any substitute and scannable form without a CTP ID.

## Developers of Forms Only

Program the software company's CTP ID to print in the upper left-hand corner on each page of each substitute tax form.

## Developers of Software to be used with Another Company's Forms

Program the software company's CTP ID to print in the last three positions of the document ID string. See **"Bottom Margin Registration Marks, and Document ID Specifications"** on page 9 and **"Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement"** on page 10. Also see **"Document ID (Position of contents within the string)"** on page 12.

## Developers of Forms and Software

Program the software company's CTP ID to print in the last three positions of the document ID string. See **"Bottom Margin Registration Marks, and Document ID Specifications"** on page 9 and **"Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement"** on page 10. Also see **"Document ID (Position of contents within the string)"** on page 12.

## Forms Without Bottom Line Registration Marks and Document ID

Forms without bottom line registration marks and a Doc ID, **must** have the three-digit CTP ID in the upper left-hand margin on all sides of the form.

## Guidelines for Printing Taxpayer Entity Information for Forms 540 2EZ, Long and Short 540NR, and 540X

Use the following guidelines to program entity data (taxpayer's name and address area) for substitute Forms 540 2EZ, Long and Short 540NR, and 540X. FTB will not approve the substitute version of these forms without an entity area example. **Note:** Unlike scannable Form 540, the entity information does not need to begin on a specific line.

## Asterisks in the Entity – THIS IS CRITICAL

Two asterisks (\*\*) on line 1 of the entity indicates to FTB that the taxpayer name(s), address, and social security number(s) (or ITIN(s)) are unchanged from the previous year's tax return. This saves FTB processing time and helps prevent errors.

Users of your product may **only** print two asterisks (\*\*) on line 1 of the entity area if the taxpayer (and taxpayer's spouse, if any):

- Filed a California Form 540, 540A, 540 2EZ, or Long or Short 540NR tax return last year;
- Did not change the address from the one shown on last year's tax return;
- Has the same SSN or ITIN as last year;
- Has the same name (first, middle, and last) as last year;
- Has the same filing status as last year; and
- Is not deceased.

To prevent users from printing 2 asterisks (\*\*) on line 1 of the entity, if all of the above conditions exist, software can offer a "pop-up" error message (on screen) to prevent FTB from updating the taxpayer's file correctly.

## Taxpayer Entity Information Examples:

111-11-1111 LEE \*\* 04 PBA 123456  
SARAH E LEE

1234 STATE ST  
CROWN CA 12345 DISASTER

111-11-1111 TAXP \*\* 222-22-2222 04  
JORDAN A TAXPAYER  
KAITLYNN G TAXPAYER

12345½ SHORT ST  
ANYPLACE CA 12345

111-11-1111 JOSE 04  
AUSTIN M JOSEPH

HOMESTYLE NURSING HOME  
1234 BEAUTIFUL DR-21  
WELCOME CA 54321 DISASTER MILITARY

111-11-1111 ALEX \*\* 222-22-2222 04  
MICKEY J ALEXANDER  
LYNN S ALEXANDER

9876 LONGNAME WY STE 141 PMB 263  
WALLACE CA 12345-6789

111-11-1111 SMIT 04  
ROBERT J SMITH (DECD 12-10-04)

3452 BUSY DR KIMBERLY SMITH  
BORDERTOWN CA 12345 APT 5

111-11-1111 MISS \*\* 04  
ELIJAH M MISSION

PO BOX 888  
APO AP 09876 MILITARY

**Note:** If there is no spouse name, leave the line blank. If there is no additional address or executor/guardian name, leave the line blank.

To minimize instances where your customers hear from a client about processing problems, your user manual or other product reading material should include:

- **"Asterisks in the Entity"** as shown on this page.
- **"PIT Entity Entry Instructions"** as shown on page 18.



**PIT Entity Entry Instructions (Forms 540 2EZ and Long and Short 540NR)**

- Alpha characters must be in upper case.
- Other than the hyphen (-) and slash (/), use no punctuation or symbols in the Street Address field.  
See *Taxpayer Entity Information Examples*: JORDAN A TAXPAYER and AUSTIN M JOSEPH on page 17.
- **Do not** use commas or periods to separate address information.
- Monetary amounts. See “**Monetary Amounts**” on page 15 for specific details.
- **Do not** space or use punctuation in the Name Control (first four letters of the taxpayer’s last name) field.
- **Do not** include titles or ranks such as DR, MD, ENSIGN, SGT, etc.
- Use Roman numerals (alpha characters) for numeric suffixes that follow the last name.
- Never space in name field(s). **Exception:** Use one space for JR, SR, II, etc., when following the last name.
- The taxpayer and spouse SSN must be 11 digits (includes “-”). Enter “000-00-0000” in the SSN field if an individual has applied for or does not have an SSN. See next bullet.
- Individual Taxpayer Identification Number (ITIN): If a taxpayer has a “TIN,” it should be entered in the SSN field.
- Enter Principal Business Activity (PBA) code, if applicable, (Long Form 540NR only). **Do not** hard code “PBA.” “PBA” must print with the code number (6-digit numeric). Otherwise, leave this field blank.  
See *Taxpayer Entity Information Example*: SARAH E LEE on page 17.
- Use standard abbreviations for the suffix of the street name. See “**Standard Abbreviations**” on page 19.
- **Do not** enter apartment and apartment number/letter in the Street Address field. Enter in the designated “Apartment” and “Apartment Number” fields. These fields are on the same line as the “Street Address” field. **Note:** Use these abbreviations in the “Apartment” field: APT, BLDG, SP, STE, RM, FL, and UN.
- Enter Private Mailbox (PMB) and PMB number/letter in the “PMB” and “PMB number/letter” fields (Forms 540 2EZ, Long and Short 540NR, and 540X). These fields are on the same line as the “Street Address” field. **Do not** hard code “PMB.” “PMB” must print with a “PMB number/letter.” If no “PMB” leave both fields blank.  
See *Taxpayer Entity Information Example*: MICKEY J ALEXANDER and LYNN S ALEXANDER on page 17.

- Additional Address field is a supplemental field used only for: “in care of” name and additional address information. Other than slash(/) use no punctuation or symbols in this field.
- Military “APO” or “FPO” addresses:
  - Enter “APO” or “FPO” in the first three positions of the City field.
  - **Do not** enter the name of the city for “APO” and “FPO” addresses.
  - Enter two-digit state code in the State field:

<u>City field</u>	<u>State Code</u>	<u>ZIP Code Range</u>
APO	AA	34000-34099
APO	AE	09000-09999
FPO	AP	96200-96699 and 98700

See *Taxpayer Entity Information Example*: ELIJAH M MISSION on page 17.

- In the State field, use the standard two-digit abbreviation for the state or United States possession. See “**State or U.S. Possessions**” on page 19.
- If using a foreign address, enter the country beginning in the State field. (The foreign address field overlays the State and ZIP Code fields, plus five additional positions. The overlay area is for the foreign country name and, if applicable, the foreign country’s postal code.)
- The ZIP Code can be 10 digits (includes hyphen “-”).
- Enter “DISASTER,” if applicable. Otherwise, leave field blank. (Taxpayer **must also** write the qualifying disaster name, in red, in the top margin on Side 1 of substitute Forms 540 2EZ and Long and Short 540NR.)
- Enter “MILITARY,” if applicable. Otherwise, leave field blank. (Taxpayer **must also** write the qualifying military information, in red, in the top margin on Side 1 of substitute Forms 540 2EZ and Long and Short 540NR.)  
See *Taxpayer Entity Information Examples*: SARAH E LEE, AUSTIN M JOSEPH, and ELIJAH M MISSION on page 17.
- Apply these guidelines, then truncate if the information exceeds the field length.

**Note:** To help eliminate those instances when the City, State, and ZIP Code are entered into the City field, add an error check at the end of the City field for numeric characters.

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**Standard Abbreviations**


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AIR FORCE BASE	AFB
APARTMENT	APT
AVENUE	AV
BOULEVARD	BL
BUILDING	BLDG
CAUSEWAY	CSWY
CENTER	CTR
CIRCLE	CIR
COURT	CT
CROSSING	XING
DEPARTMENT	DEPT
DRIVE	DR
EAST*	E
EXPRESSWAY	EXPY
FLOOR	FL
FREEWAY	FWY
HIGHWAY	HWY
LANE	LN
LOOP	LP
NORTH*	N
NORTHEAST*	NE
NORTHWEST*	NW
NUMBER/#	NO (Do not use # sign)
PARKWAY	PKY
PLACE	PL
PLAZA	PLZ
POINT	PT
POST OFFICE BOX	PO BX
ROAD	RD
ROOM	RM
SAN/SANTO	SN
SOUTH*	S
SOUTHEAST*	SE
SOUTHWEST*	SW
SPACE	SP
SQUARE	SQ
STREET	ST
SUITE	STE
TERRACE	TER
TRACK	TRAK
UNIT	UN
WALK	WK
WALKWAY	WKWY
WAY	WY
WEST*	W

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**State or U.S. Possessions**


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ALABAMA	AL
ALASKA	AK
AMERICAN SAMOA	AS
ARIZONA	AZ
ARKANSAS	AR
CALIFORNIA	CA
COLORADO	CO
CONNECTICUT	CT
DELAWARE	DE
DISTRICT OF COLUMBIA	DC
FEDERATED STATES OF MICRONESIA	FM
FLORIDA	FL
GEORGIA	GA
GUAM	GU
HAWAII	HI
IDAHO	ID
ILLINOIS	IL
INDIANA	IN
IOWA	IA
KANSAS	KS
KENTUCKY	KY
LOUISIANA	LA
MAINE	ME
MARSHALL ISLANDS	MH
MARYLAND	MD
MASSACHUSETTS	MA
MICHIGAN	MI
MINNESOTA	MN
MISSISSIPPI	MS
MISSOURI	MO
MONTANA	MT
NEBRASKA	NE
NEVADA	NV
NEW HAMPSHIRE	NH
NEW JERSEY	NJ
NEW MEXICO	NM
NEW YORK	NY
NORTH CAROLINA	NC
NORTH DAKOTA	ND
NORTHERN MARIANA ISLANDS	MP
OHIO	OH
OKLAHOMA	OK
OREGON	OR
PALAU	PW
PENNSYLVANIA	PA
PUERTO RICO	PR
RHODE ISLAND	RI
SOUTH CAROLINA	SC
SOUTH DAKOTA	SD
TENNESSEE	TN
TEXAS	TX
UTAH	UT
VERMONT	VT
VIRGIN ISLANDS	VI
VIRGINIA	VA
WASHINGTON	WA
WEST VIRGINIA	WV
WISCONSIN	WI
WYOMING	WY

\* ABBREVIATE ONLY WHEN USED AS A DIRECTION.

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**Guidelines for Developing Substitute Schedules K-1 (565 and 568)**

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All companies (i.e., tax software developers, professional tax preparers, transfer agents, and others) must complete and return form FTB 1096, **Agreement to Comply with FTB Pub. 1098**, to develop substitute Schedules K-1 (565 and 568) in a paper or paperless (magnetic media) format (i.e., CD or diskette).

**Paperless Schedules K-1 (565 and 568)**

Companies submitting paperless Schedules K-1 (565 or 568) on CDs or diskettes, are required to use FTB's free K-1 TestWare.

K-1 TestWare is a tool that pre-edits production files prior to submitting them to FTB. It includes two PC-based programs: K-1 Verify and K-1 Convert. K-1 Verify edits the record layout to ensure the fields are the correct length and position we require; K-1 Convert expands files from a delimited format to a standard fixed-length format.

For more information regarding how to develop substitute paperless Schedules K-1 (565 or 568), get FTB Pub. 1062, *Schedules K-1 (565 and 568) Guide for Filing Paperless*. Companies may download a copy of FTB Pub. 1062 and the K-1 TestWare from FTB's Website at [www.ftb.ca.gov/elecserv/k1/index.html](http://www.ftb.ca.gov/elecserv/k1/index.html) or request a diskette by calling the e-file Help Desk at (916) 845-0353.

**Paper Schedules K-1 (565 and 568)**

The paper format of Schedules K-1 (565 and 568) may be in either a one-sided or two-sided format. The one-sided format requires the form print only those tax data lines that are applicable to the partner or member. The two-sided format requires all tax data lines to print. Both formats require review and approval from FTB before you release them to your customers.

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**Claiming Additional Credits on Personal and Business Entity Tax Forms**

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**Form 540 and Long Form 540NR**

Follow the instructions below to program additional credits for Forms 540 and Long 540NR. If the taxpayer claims only one or two credits, the credit name, code number (use credit acronyms and code numbers shown on pages 26 and 27), and amount should print on the applicable lines of Form 540 and Long 540NR. When a taxpayer claims a credit on Schedule P (540 or 540NR) and the credit is listed in more than one section, total

column (b) of the credits that have the same code number and bring the total forward to the applicable line of the form being filed.

If the taxpayer has any other credits to claim on Schedule P (540 or 540NR), add the amounts from column (b) for those credits and bring the total forward to the applicable line of the form being filed. It is not sufficient to print "See Schedule P" or "Schedule P Attached" in the "credits" area on Forms 540 and Long 540NR. The software **must** bring the credits forward to the applicable line of the form being filed.

It is unacceptable to use the "more than two credits" line or the "total credits" line if the individual credit lines are blank on Forms 540 and Long 540NR.

**Form 100, Form 100S, and Form 100W**

Follow the instructions below to program additional credits for Forms 100, 100S, and 100W. If the taxpayer claims only one or two credits, the credit name, code number (use credit acronyms and code numbers shown on pages 26 and 27), and amount should print on the applicable lines of Forms 100, 100S, and 100W. When a taxpayer claims a credit on Schedule P (100 or 100W), and the credit is listed in more than one section, total column (b) of the credits that have the same code number and bring the total forward to the applicable line of the form being filed.

If the taxpayer has any other credits to claim on Schedule P (100 or 100W), add the amounts from column (b) for those credits and bring the total forward to the applicable line of the form being filed. It is not sufficient to print "See Schedule P" or "Schedule P Attached" in the "credits" area on Forms 100, 100S, or 100W. The software **must** bring the credits forward to the applicable line of the form being filed.

It is unacceptable to use the "more than two credits" line or the "total credits" line if the individual credit lines are blank on Forms 100, 100S, or 100W.

# SCANNABLE FORM 540

## Introduction

These guidelines are for computerized tax processors, tax software developers, computer programmers, and others who develop software that produces scannable Form 540.

Scannable Form 540 will be the **only** computer-prepared format of Form 540, *California Resident Income Tax Return*, that FTB will approve.

Tax practitioners who want to computer-prepare scannable Form 540 for their clients will need to use:

- The software CTPs develop that produce FTB-approved scannable Form 540.
- The personal computer hardware required, by individual software companies, to successfully “run” their software and produce FTB-approved scannable Form 540 (i.e., font cartridges, printers, etc.).
- The instructions to produce accurate scannable Form 540.
- The “**Asterisks in the Entity**” guidelines and “**Entity Entry Instructions**” for taxpayer entity data. See page 22 and 23 for details.

## Guidelines for Preparing Scannable Form 540

These guidelines are subject to change due to legislative changes, equipment innovations, and procedural improvements.

### Instructional Text

Same as substitute tax forms. See page 15.

### Monetary Amounts

Monetary lines in the conventional area of scannable Form 540 must include the vertical rule (“penny line”) that separates dollars from cents. If you remove the vertical rule because your software will print a decimal point after the whole dollar amount, be sure to indicate this fact in your company’s cover letter that accompanies each scannable forms review package. Otherwise, there is a chance that FTB will not approve the form.

**Note:** Monetary amounts in the scanband of scannable Form 540 **must** be dollars only with no decimal points or other punctuation.

Companies may program their software to not print the cents of monetary amounts in the conventional area of scannable Form 540. However, all monetary amounts entered must follow a consistent format. We strongly urge software companies to round all figures to whole dollar amounts in the conventional area. This follows the official return instructions.

Tax software developers who use another software company’s forms that include the vertical rule must hard code “00” to print on each voluntary contribution line in the conventional area on Side 2 of scannable Form 540.

Companies may program their software to print a “12 position” dollar amount (includes commas and decimal point) in the conventional area of scannable Form 540. FTB will output 9 positions, no punctuation.

**Example:** 000,000,000.

**FTB will process as:** 000000000

Unless a specific line instruction requires a zero (-0-), leave the conventional line blank when there is no entry. Do not print the word “**NONE**” in the conventional area or scanband of scannable Form 540.

### Negative Amounts

Program negative monetary amounts to print in the scanband as shown below. Do not use brackets in the scanband. **Example:** -549

### Layout

See the specifications for scannable Form 540 that begin on page 29.

### Keying Symbols

The conventional area of scannable Form 540 must include the current year’s keying symbols. See page 16.

### Source Codes

Use source code “06” in the document ID string. Also, software companies must print “6” in the signature area.

**Note:** FTB will post the advance draft and final proof of scannable Form 540 to the CTP Restricted Directory web page only. This form will not be available on FTB’s public access area.

### Margins

Margins are the same as substitute tax forms. See page 16.

### Type Style

FTB designs California tax forms using PageMaker in increments of 6 lines per inch and 10 strike zones per inch. The conventional area of scannable Form 540 must closely resemble the style and type size used on the official “handprint” version.

### Shading Requirements

There is no shading requirement on scannable Form 540.

### Paper

Print scannable tax forms on good quality, white, standard, stock machine paper (20lb.). Use paper that is 8 1/2" x 11."

### Ink

Use black ink.

### Internal Control Numbers (ICN)

Software companies may no longer print their ICN in the bottom margin on Side 1 of scannable or substitute Forms 540, 540 2EZ, and 540NR (Long or Short). Instead, companies may print their ICN in the upper right

margin above the form number, C1, Side 1 in no larger than an 8-point font. See “**Side 1 – Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement**” on page 10. On Side 2, companies may choose to print their ICN or symbols in either the top left or right margin or the bottom left or right margin. When using the bottom margin the ICN or symbols should print completely away from the bottom registration marks and document ID string. Print your ICN between print positions 6 and 28 on the left and print positions 57 and 80 on the right.

### Printing

All printing must be:

- Laser (inkjet and deskjet are acceptable).
- Courier (12-point), standard OCR-A font, or “standard print” font. **Do not use bold font.**
- Original printed output (no corrections). If corrections are necessary, reprint return.
- On one side of the paper (**Do not** duplex print, i.e., **Do not** print scannable forms back-to-back.)
- 6 lines per inch.
- Alpha characters must be in upper case.

### CTP ID

Same as substitute tax forms. See page 17.

### Document ID String

The document ID string is required on scannable Form 540. See “**Bottom Margin Registration Marks and Document ID Specifications**” on page 9 and “**Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement**” on page 10 for more information.

### Guidelines for Printing Taxpayer Entity Information for Scannable Form 540

Use the following guidelines to print entity data (taxpayer’s name and address area) on scannable Form 540. FTB will not approve forms that fail to follow these guidelines.

#### Asterisks in the Entity – THIS IS CRITICAL

Two asterisks (\*\*) on print line 10 of the entity indicates to FTB that taxpayer name(s), address, and social security number(s) (or ITINs) are unchanged from the previous year’s tax return. This saves FTB processing time and helps prevent errors.

Users of your software product may **only** print two asterisks (\*\*) on print line 10 of the entity area if the taxpayer (and taxpayer’s spouse, if any):

- Filed a California Form 540, 540A, 540 2EZ, or Long or Short 540NR tax return last year;
- Did not change the address from the one shown on last year’s tax return;
- Has the same SSN (or ITIN) as last year;

- Has the same name (first, middle, and last) as last year;
- Has the same filing status as last year; and
- Is not deceased.

If all of the above conditions do not exist, do not print two asterisks (\*\*) on print line 10 of the entity area. The software product should offer a “pop-up” error message (on screen) to help prevent users from allowing the asterisks to print. Failure to follow these instructions may prevent FTB from updating the taxpayer’s file correctly.

### Taxpayer Entity Information Examples:

111-11-1111 LEE \*\* 04 PBA 123456  
SARAH E LEE

1234 STATE ST  
CROWN CA 12345 DISASTER

111-11-1111 TAXP \*\* 222-22-2222 04  
JORDAN A TAXPAYER  
KAITLYNN G TAXPAYER

12345½ SHORT ST  
ANYPLACE CA 12345

111-11-1111 JOSE 04  
AUSTIN M JOSEPH

HOMESTYLE NURSING HOME  
1234 BEAUTIFUL DR-21  
WELCOME CA 54321 DISASTER MILITARY

111-11-1111 ALEX \*\* 222-22-2222 04  
MICKEY J ALEXANDER  
LYNN S ALEXANDER

9876 LONGNAME WY STE 141 PMB 12  
WALLACE CA 12345-6789

111-11-1111 SMIT 04  
ROBERT J SMITH (DECD 12-10-04)

3452 BUSY DR KIMBERLY SMITH  
BORDERTOWN CA 12345 UN 5

111-11-1111 MISS \*\* 04  
ELIJAH M MISSION

PO BOX 888  
APO AP 09876 MILITARY

**Note:** If there is no spouse name, leave the line blank. If there is no additional address or executor/guardian name, leave the line blank.

To minimize instances where a user may hear from a client about processing problems, your manual or other product reading material should include:

- “**Asterisks in the Entity**” on this page.
- “**PIT Entity Entry Instructions**” shown on page 23.
- “**Mailing and Assembly Instructions for Scannable Form 540**” on page 24.



**PIT Entity Entry Instructions**

- Alpha characters must be in upper case.
- Other than the hyphen (-) and slash (/), use no punctuation or symbols in the Street Address field.  
*See Taxpayer Entity Information Examples: JORDAN A TAXPAYER and AUSTIN M JOSEPH on page 22.*
- Do not** use commas or periods to separate address information.
- Monetary amounts. See **"Monetary Amounts"** on page 21 for specific details on how to enter monetary amounts in the conventional area.
- Do not** space or use punctuation in the Name Control (first four letters of the taxpayer's last name) field.  
**Note:** Form 541-ES and form FTB 3563: Name control is the first four letters of the estate's or trust's proper name and follows the estate's or trust's FEIN.
- Do not** include titles or ranks such as DR, MD, ENSIGN, SGT, etc.
- Use Roman numerals (alpha characters) for numeric suffixes that follow the last name.
- Never space in name field(s). **Exception:** Use one space for JR, SR, II, etc. following the last name.
- The taxpayer and spouse SSN must be 11 digits (includes "-"). Enter "000-00-0000" in the SSN field if an individual has applied for or does not have an SSN. See next bullet.
- Individual Taxpayer Identification Number (ITIN): If a taxpayer has a "ITIN," it should be entered in the SSN field.  
**Note:** Form 541-ES and form FTB 3563: The FEIN must be 10 digits (includes "-").
- Enter Principal Business Activity (PBA) code, if applicable. **Do not** hard code "PBA." "PBA" must print only with the code number (6-digit numeric). Otherwise, leave this field blank.  
*See Taxpayer Entity Information Example: SARAH E. LEE on page 22.*
- Use standard abbreviations for the suffix of the street name. See **"Standard Abbreviations"** on page 19.
- Do not** enter apartment and apartment number/letter in the Street Address field. Enter in the designated "Apartment" and "Apartment Number" fields. These fields are on the same line as the "Street Address" field.  
**Note:** Use these abbreviations in the "Apartment" field: APT, BLDG, SP, STE, RM, FL, and UN.
- Enter Private Mailbox (PMB) and PMB number/letter in the "PMB" and "PMB number/letter" fields. These fields are on the same line as the "Street Address" field. **Do not** hard code "PMB." "PMB" must print with a "PMB number/letter." If no "PMB," leave both fields blank.  
*See Taxpayer Entity Information Example: MICKEY J ALEXANDER and LYNN S ALEXANDER on page 22.*

- Additional Address field is a supplemental field used only for: "in care of" name and additional address information. Other than slash(/) use no punctuation or symbols in this field.
- Military "APO" or "FPO" addresses:
  - Enter "APO" or "FPO" in the first three positions of the City field.
  - Do not** enter the name of the city for "APO" and "FPO" addresses.
  - Enter two-digit state code in the State field:

<u>City field</u>	<u>State Code</u>	<u>ZIP Code Range</u>
APO	AA	34000-34099
APO	AE	09000-09999
FPO	AP	96200-96699 and 98700

*See Taxpayer Entity Information Example: ELIJAH M MISSION on page 22.*

- In the State field, use the standard two-digit abbreviation for the state or United States possession. See **"State or U.S. Possessions"** on page 19.
- If using a foreign address, enter the country beginning in the State field. (The foreign address field overlays the State and ZIP Code fields, plus five additional positions. The overlay area is for the foreign country name and, if applicable, the foreign country's postal code.)
- The ZIP Code can be 10 digits (includes hyphen "-").
- Enter "DISASTER," if applicable. Otherwise, leave field blank. (Taxpayer **must also** write the qualifying disaster name, in red, in the top margin on Side 1 of scannable Form 540)
- Enter "MILITARY," if applicable. Otherwise, leave field blank. (Taxpayer **must also** write the qualifying military information, in red, in the top margin on Side 1 of scannable Form 540.)  
*See Taxpayer Entity Information Examples: SARAH E LEE, AUSTIN M JOSEPH, and ELIJAH M MISSION on page 22.*
- Apply these guidelines, then truncate if the information exceeds the field length.

**Note:** To help eliminate those instances when the City, State, and ZIP Code are entered into the City field, add an error check at the end of the City field for numeric characters.

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**Mailing and Assembly Instructions for  
Scannable Form 540**

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- Preparers should review their clients' tax returns to ensure the name(s), social security number(s) (or ITIN(s)), address, and tax data prints according to the specifications in this guide. They should also be encouraged to check for printer font problems, incorrect Direct Deposit Refund information, and other tax data problems in the scanband that will delay processing.
- Mail the original tax return.
- **Do not** attach the FTB-supplied label.
- **Do not** duplex print the original (double-sided copies).
- **Do not** mail a photocopy of the original.
- **Do not** make corrections on the original tax return. If something is incorrect, reprint the tax return.
- Sign the tax return in the space provided. If a joint tax return, spouse's signature is required.
- **Schedule W.** California Schedule W, **California W-2 Attachment**, is for software companies that support scannable Form 540. The tax return will be assembled with Schedule W being placed directly behind Side 2, and on top of Schedule CA.
- Make check or money order payable to the "Franchise Tax Board" for the full amount. Write the taxpayer's social security number (or individual taxpayer identification number, if applicable), and "2004 Form 540" on it.
- Enclose, but **do not staple**, any payment.
- When required, attach California supporting forms and schedules **behind** Schedule W. And, only if required, the supporting federal forms behind the California tax return package.
- **Attach** forms FTB 5805 and FTB 5805F, to the back of the completed California tax return package.
- Leave Side 1 loose and staple the rest of the tax return in the upper-left hand corner.

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**Return Mailing Addresses for Scannable  
Form 540**

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Mail **REFUND or NO AMOUNT DUE** tax returns to:

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0009

Mail **BALANCE DUE** tax returns to:

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0009

## GUIDELINES FOR SCANNABLE FORM 540

### How Must the Form 540 Scannable Band Appear?

The scannable band is a fixed format located on Side 1. The two-digit line numbers in the scanband correspond to the calculation line numbers in the conventional area of scannable Form 540:

- Entries will be in four columns.
- Courier (12-point), standard OCR-A font, or “standard print” font. **Do not use bold font.**
- The first column will start at line 19 at position 8, for a width of 14 printed positions.
- There **must** be 4 spaces between columnar format.
- The width of the 4 columns **must** be 14 printed positions.
- Right justify all dollar amounts and numeric entries. Omit leading zeros.
- Print “0” in fields that contain no data. **Do not print the word “NONE.”**
- Direct Deposit of Refund (DDR) “Routing number,” print line 33. **Must be** nine numeric digits. First two digits **must** be 01 through 12 or 21 through 32.  
**Note:** If a routing number is entered on print line 33, there **must** be a “DDR Account number” at print line 34, and a “DDR Account type” at print line 35; otherwise, **all fields must be blank.**
- **Right justify** “DDR Account number” if less than 17 characters.
- All monetary entries **must** be positive and in dollars only. NO decimal points, commas, or other symbols or punctuation. **EXCEPTION:** For negative amount on line 17, use a minus sign (“-”) to precede the first digit. **Do not** use brackets.
- “0” will indicate “No” and “1” will indicate “Yes” for field numbers “06”, “3800”, “3803”, “SCHG1”, and “5870A”.
- “0” will indicate “No” and “1” will indicate “Yes” for field “5805 5805F” (**5805 is attached**).
- “0” will indicate “No” and “2” will indicate “Yes” for field “5805 5805F” (**5805F is attached**).
- For field “APE”, “0” will indicate a calendar year end and “MMYY” will indicate a fiscal year end (month and year end).
- Use field numbers 28 and 29 for the “Additional Credits.” **The additional credit amount must have a three-digit numeric code preceding the dollar amount.** The acronym name and code number should print on the applicable line(s) in the conventional area of scannable Form 540. For example, “17320” designates a Dependent Parent credit of \$20.
- Use field number 31 for the nonrefundable renter’s credit.

- Use field numbers 42 and 43 for the Child and Dependent Care Expenses Credit (CDC) qualifying individual’s SSN. Use 9 numeric and no dashes. Otherwise, print “0.” Right justify.
- Use field numbers 44 and 45 for the federal CDC claimed amount and CA CDC allowed amount. Otherwise, print “0.” Right justify.
- Tax Preparer ID Number SSN/PTIN field (print line 25). **Mandatory**, professional products only. Print SSN in scanband (print positions 67 through 75), if one is entered.
- Tax Preparer ID Number SSN/PTIN field (print line 25). **Mandatory**, professional products only. Print PTIN in scanband with five spaces between “P” and eight-digit number (P 12345678). Print the PTIN in conventional area (Paid preparer signature area) together (P12345678).
- Tax Preparer ID Number FEIN field (print line 26). **Mandatory**, professional products only. Numeric, no dashes, right justify. Hardcode “FN” in print position 62 and 63. If no FEIN, leave print position 67 through 75 blank. **To help eliminate those instances when alpha characters are entered in the FEIN field, add an error check at the beginning of the FEIN field for alpha characters.**

**Note:** Use the first Tax Preparer ID Number field, for the paid preparer’s SSN or PTIN, if entered. If the paid preparer does not enter anything in the SSN/PTIN box, leave this field blank in the scanband.

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**GUIDELINES FOR SCANNABLE FORM 540**

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**Credit names, Acronyms, and Code Number List**

Include this list in your user manual.

\*PIT = Personal Income Tax

\*CT = Corporation Tax

<b>Credit Name</b>	<b>Acronym</b>	<b>Code</b>	<b>PIT*</b>	<b>CT*</b>
Child Adoption	CHILD ADOPT	197	X	
Child and Dependent Care Expenses	NONE	NONE	X	
Community Development Financial Institution Deposits	CDFI DEPOSIT	209	X	X
Dependent Parent	DEP PARENT	173	X	
Disabled Access for Eligible Small Businesses	DSABL ACCESS	205	X	X
Donated Agricultural Products Transportation	DONATE AGTRN	204	X	X
Employer Child Care Contribution	CHLDCARE	190	X	X
	CTB			
Employer Child Care Program	CHLDCARE PRG	189	X	X
Enhanced Oil Recovery	ENHNC OILREC	203	X	X
Enterprise Zone Employee	E/Z EMPL	169	X	
Enterprise Zone Hiring & Sales or Use Tax	E/Z HIRE/USE	176	X	X
Farmworker Housing:				
New Construction/Rehabilitation	F/W HS CONST	207	X	X
New Construction/Rehabilitation Loans	F/W HS LOAN	208		X
Joint Custody Head of Household	JT CSTDY HOH	170	X	
Joint Strike Fighter:				
Joint Strike Fighter Property Costs	JSFPROPERTY	216	X	X
Joint Strike Fighter Wages	JSFWAGE	215	X	X
Local Agency Military Base Recovery Area (LAMBRA)				
Hiring & Sales or Use Tax	LAMBRA HR/US	198	X	X
Long-Term Care	LONGTERM	214	X	
Low-Income Housing	LOW-INC HOUS	172	X	X
Manufacturing Enhancement Area (MEA) Hiring	MEA HIRE	211	X	X
Natural Heritage Preservation Tax	HERITAGE	213	X	X
Nonrefundable Renter's Credit	NONE	NONE	X	
Other State Tax	OTHER STATE	187	X	
Prior Year Alternative Minimum Tax	PRIOR YR AMT	188	X	X
Prison Inmate Labor	INMATE LABOR	162	X	X
Research	RESEARCH	183	X	X
Rice Straw	RICE STRAW	206	X	X
Senior Head of Household	SR HOH	163	X	
Solar Energy System	SOLAR ENERGY	217	X	X
Targeted Tax Area (TTA) Hiring & Sales or Use Tax	TTA HIRE/USE	210	X	X

**Please Note: Teacher Retention (Code 212) – Suspended for tax years 2004 and 2005.****See “Repealed Credits with Carryover Provisions” list on page 27.**

**Repealed Credits with Carryover Provisions**

Include this list in your user manual.

\*PIT = Personal Income Tax

\*CT = Corporation Tax

<b>Credit Name</b>	<b>Acronym</b>	<b>Code</b>	<b>PIT*</b>	<b>CT*</b>
Agricultural Products	AGRI PRODUCT	175	X	X
Commercial Solar Electric System	COMSLR EL CO	196	X	X
Commercial Solar Energy Carryover	COM SLR NRG	181	X	X
Contribution of Computer Software	CTB COMPSOFT	202		X
Employee Ridesharing:				
Employee Vanpool Program	R/S EMPLR VN	194	X	
Employer Ridesharing:				
Large Employer Program	R/S LG EMPLR	191	X	X
Small Employer Program	R/S SM EMPLR	192	X	X
Employer Subsidized Public Transit Passes	R/S TRANSIT	193	X	X
Energy Conservation	NRG CSRV CO	182	X	X
Low-Emission Vehicles	LOW-EMS VHCL	160	X	X
Los Angeles Revitalization Zone (LARZ) Hiring & Sales or Use Tax	LARZ HRE/USE	159	X	X
Manufacturers' Investment	MFG INVSTMNT	199	X	X
Orphan Drug	ORPHN DRG CO	185	X	X
Political Contributions	POLTCL CTB	184	X	
Recycling Equipment	RCYCL EQUIP	174	X	X
Residential Rental & Farm Sales	RES RNT/FARM	186	X	
Ridesharing	R/S CO	171	X	X
Salmon & Steelhead Trout Habitat Restoration	SALMON/TROUT	200	X	X
Solar Energy	SLR NRG CO	180	X	X
Solar Pump	SLR PUMP CO	179	X	X
Technological Property Contribution	TECHPROP CTB	201		X
Water Conservation	WATRCRV CO	178	X	
Young Infant	YNG INFNT CO	161	X	



## GUIDELINES FOR SCANNABLE FORM 540

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### Scannable Form 540 Approval Checklist

#### Entity Data Placement

To get entity data placement approval, submit tax returns that:

- ☐ Have all fields in the correct location (see “**Scannable Form 540 Specifications**” beginning on page 29).
- ☐ Follow “PIT Entity Entry Instructions.”
- ☐ Print the asterisks (see “**Asterisks in the Entity**” on page 22).
- ☐ Do **not** print the asterisks (if taxpayer entity information has changed since 2003.)
- ☐ Maximize all entity fields. **DO NOT FILL FIELDS WITH “X’s.”** If your software does not support the maximum entity field size, indicate the supported field size in the software company’s review package cover letter.
- ☐ Check the “Yes” box for “Federal Return Attachment Required.”
- ☐ Check the “No” box for “Federal Return Attachment Required.”
- ☐ Print example with Private Mailbox (PMB) and number/letter. Left justify number. (Do not hardcode “PMB.”)
- ☐ **Do not** print example of Private Mailbox (PMB) and number/letter.
- ☐ Print example with Principal Business Activity (PBA) Code. **Left justify**. If less than 6 characters, do not populate with “0.” (Do not hardcode “PBA.”)
- ☐ Print example with “DISASTER” and “MILITARY.”
- ☐ Print example with “MILITARY” or “DISASTER” (Your choice).
- ☐ **Do not** print example of “DISASTER” or “MILITARY.”

#### Scanband Data Placement

To get scanband data placement approval, submit tax returns that:

- ☐ Have all fields in the correct location (see “**Form 540 Scannable Band Specifications (Side 1)**” beginning on page 31).
- ☐ Follow “**How Must the Form 540 Scannable Band Appear?**” on page 25.
- ☐ Have matching amounts in the scanband and on the conventional form lines.
- ☐ Have a fiscal year filer.\*
- ☐ Have a calendar year filer.
- ☐ Have a positive amount on line 17.
- ☐ Have a negative amount on line 17 (**DO NOT USE BRACKETS**).\*
- ☐ Have entries (other than -0-) on line 28 and line 29 (include 3-digit credit code)\* (see pages 26 and 27).
- ☐ Have entry (other than -0-) on line 31.
- ☐ Have entry on lines 42, 43, 44, and 45. Max fill all fields.
- ☐ Print “1” in at least two of the check off boxes (i.e., 3800, 3803, SCHG1, and 5870A).\*
- ☐ Print a “1” for the check box 5805 (**5805 attached**).
- ☐ Print a “2” for the check box 5805F (**5805F attached**).
- ☐ Print example of tax preparer ID Number (SSN) (print line 25). **Mandatory**, professional products only. Follow “**How Must the Form 540 Scannable Band Appear?**” on page 25.
- ☐ Print example of tax preparer ID Number (PTIN) (print line 25). **Mandatory**, professional products only. Follow “**How Must the Form 540 Scannable Band Appear?**” on page 25.
- ☐ Print example of tax preparer ID Number (FEIN) (print line 26). **Mandatory**, professional products only. Follow “**How Must the Form 540 Scannable Band Appear?**” on page 25.
- ☐ Provide example of the tax preparer ID Number (FEIN) (print line 26) field left blank. **Mandatory**, professional products only. Follow “**How Must the Form 540 Scannable Band Appear?**” on page 25.
- ☐ Print example of Direct Deposit of Refund (DDR) (print lines 33, 34, and 35).
- ☐ Print example of DDR Account Number, print line 34, with less than 17 characters. Right justify number.
- ☐ **Do not** print example of DDR.

**Line Geometry – Follow “Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement” on page 10.**

- ☐ Bold line at vertical print line 17, horizontal print position 6 through 80.
- ☐ Bold line at vertical print line 36, horizontal print position 6 through 80.
- ☐ Bottom registration mark (2-point rule) line at horizontal position (print positions 6-28; 30-35; 50-55; 57-80 and print line 62).
- ☐ Bottom registration mark (2-point rule) line at vertical positions 35 and 50 and print line 62; end at print line 63.

#### Conventional Form

- ☐ Vertical rule (penny line) shown on form. (If software product does not support the vertical rule, then your software company’s review package cover letter must indicate that the software will always print a decimal point after the whole dollar amount.)
- ☐ Print Taxpayer’s Last Name and SSN (or ITIN, if applicable) on Side 2 in top margin.
- ☐ Follow “**Guidelines for Preparing Scannable Form 540**” beginning on page 21.

#### Keying Symbols and Source Code

- ☐ Follow “**Guidelines for Preparing Scannable Form 540**” beginning on page 21.

\* If your software does not support this field, please be sure to indicate that information in your company’s review package cover letter.

**Scannable Form 540 Specifications**

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)  
 NUMERIC = 0-9  
 ALPHANUMERIC = A-Z, 0-9  
 LEFT JUSTIFY = LJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1 - 3	Blank	—	—	—	—
4	Title of Form, Tax Year Area, and Privacy Act Language Area	6	25	30	Conventional form size/style
5	Title of Form, Tax Year Area, and Privacy Act Language Area	6	25	30	Conventional form size/style
5	Form Identifier (540) Area	66	5	70	Conventional form size/style
6	Title of Form, Tax Year Area, and Privacy Act Language Area	6	25	30	Conventional form size/style
6	Bold Line	6	25	30	2-point rule line
6	Form Identifier (540) Area	66	5	70	Conventional form size/style
6	C1 Side 1	72	9	80	Convention form size/style
6	Bold Line	55	26	80	2-point rule line
7	Account Period Ending	6	3	8	"APE"
7	Fiscal Year Beginning	10	8	17	MM-DD-YY or leave blank
7	Fiscal Year Ending	20	8	27	MM-DD-YY or leave blank
7	Federal Return Attachment Area (optional field, mandatory language)	55	25	79	Conventional form size/style
8	Federal Return Attachment Area "Yes" "No" Boxes	55	9	63	Conventional form size/style
8	PACARRP Box Area	76	5	80	Conventional form size/style
9	PACARRP Box Area	76	5	80	Conventional form size/style
10	Taxpayer's SSN (mandatory)	16	11	26	Numeric, "-"
10	Name Control (First 4 Letters of Last Name) (mandatory)	29	4	32	Alpha, No Embedded Spaces, No symbols or punctuation
10	If taxpayer name and address information is unchanged from 2003, enter " ** " otherwise, leave blank (mandatory)	34	2	35	" ** "
10	If Joint Return, Spouse's SSN (mandatory)	38	11	48	Numeric, "-"
10	Form Year Indicator (mandatory)	54	2	55	"04"
10	Principal Business Activity (PBA) Code	59	12	70	Alphanumeric. Print "PBA" only when there is a "PBA" code. Program 3 spaces between the "PBA" and code. If less than 6 characters LJ code and do not populate with zeros. (PBA 123456). If no code, field must be blank.
10	PACARRP Box Area	76	5	80	Conventional form size/style
11	Taxpayer's First Name (mandatory)	16	11	26	Alpha, No Embedded Spaces
11	Taxpayer's Middle Initial	29	1	29	Alpha
11	Taxpayer's Last Name (mandatory)	32	17	48	Alpha
11	If Deceased, Enter "DECD" and Date of Death (mandatory)	51	15	65	Alphanumeric, "(DECD mm-dd-yy)" or leave blank
11	PACARRP Box Area	76	5	80	Conventional form size/style

# GUIDELINES FOR SCANNABLE FORM 540

## Scannable Form 540 Specifications

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)
	NUMERIC	=	0-9
	ALPHANUMERIC	=	A-Z, 0-9
	LEFT JUSTIFY	=	LJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
12	If Joint Return, Spouse's First Name (mandatory)	16	11	26	Alpha, No Embedded Spaces
12	If Joint Return, Spouse's Middle Initial	29	1	29	Alpha
12	If Joint Return, Spouse's Last Name (mandatory)	32	17	48	Alpha
12	If Joint Return, Spouse is Deceased, enter "DECD" and Date of Death (mandatory)	51	15	65	Alphanumeric, "(DECD mm-dd-yy)," or leave blank
12	PACARRP Box Area	76	5	80	Conventional form size/style
13	Additional Address	16	30	45	Alphanumeric, Embedded spaces, No punctuation, no symbols other than "/"
13	Executor/Guardian	48	17	64	Alphanumeric
13	PACARRP Box Area	76	5	80	Conventional form size/style
14	Street Address (mandatory)	16	30	45	Alphanumeric, Embedded spaces, No punctuation, No symbols other than "/" or "-"
14	APT, STE, SP, RM, FL, BLDG, & UN	48	5	52	Alpha, LJ
14	Number or Letter (No symbols)	54	5	58	Alphanumeric, LJ
14	Private Mailbox (PMB)	61	3	63	Print "PMB" only when there is a "PMB" number or letter
14	Private Mailbox Number or Letter	65	6	70	Alphanumeric, LJ
14	PACARRP Box Area	76	5	80	Conventional form size/style
15	City (mandatory)	16	17	32	Alphanumeric, Embedded spaces
15	State (mandatory) Use the Standard Abbreviations in this publication.	35	2	36	Alpha
15	If Foreign Country	35	19	53	Alphanumeric, Embedded spaces
15	ZIP Code	39	10	48	Numeric, "-", LJ
15	DISASTER	55	8	62	Alpha, "DISASTER" or blank
15	MILITARY	65	8	72	Alpha, "MILITARY" or blank
15	PACARRP Box Area	76	5	80	Conventional form size/style
16	Bold Line	6	—	80	1-point rule line
16	PACARRP Box Area	76	5	80	Conventional form size/style
17–36	540 Scanband – See specifications that begin on page 31.	—	—	—	—
37–61	Conventional Form 540	—	—	—	—
62–63	Bottom Registration Mark, Document ID* at vertical positions 35 and 50, use 2-point rule on Side 1 and Side 2.	—	—	—	End of bottom registration mark, document ID*, and conventional form size/style

\* Center document ID between positions 35 and 50 of the bottom registration mark. Use Courier font 12-point, **do not** bold. Bottom registration mark on both Side 1 and Side 2 must be a 2-point rule.

**Note:** If there is no spouse name, leave the applicable fields on print line 12 blank. If there is no additional address or executor/guardian name, leave the applicable fields on print line 13 blank.

**Form 540 Scannable Band Specifications (Side 1)**

Definitions:	NUMERIC	=	0-9
	"1"	=	Indicates a box was checked. Exception: Field No. 01 (filing status) will indicate filing status box checked.
	"0"	=	Will indicate no response.
	"2"	=	Will indicate "FTB 5805F" is attached at print line 24.
	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
17	"FOR COMPUTERIZED USE ONLY"	—	—	—	21	Alpha, Center Justify
17	Bold line	6	—	—	80	2-point rule line
18	Blank	—	—	—	—	—
19	Filing Status	8	"01"	21	1	"1," "2," "3," "4," or "5"
19	Total Tax	26	"37"	31	9	Numeric
19	Rare and Endangered Species Preservation Program	44	"55"	49	9	Numeric
19	APE	62	"APE"	72	4	"0," "MMYY"
20	Claimed as a Dependent on Another Return	8	"06"	21	1	"0," "1"
20	CA Income Tax Withheld	26	"38"	31	9	Numeric
20	State Children's Trust Fund for the Prevention of Child Abuse	44	"56"	49	9	Numeric
20	3800 Attached Box	62	"3800"	75	1	"0," "1"
21	Senior Exemption	8	"09"	21	1	"1," "2"
21	2004 CA Estimated Tax and Amount Applied from 2003 Return. Include amounts from FTB 3519 or Schedule K-1 (541)	26	"39"	31	9	Numeric
21	CA Breast Cancer Research Fund	44	"57"	49	9	Numeric
21	3803 Attached Box	62	"3803"	75	1	"0," "1"
22	Number of Dependents	8	"10"	20	2	Numeric
22	Real Estate Withholding	26	"40"	31	9	Numeric
22	CA Firefighters' Memorial Fund	44	"58"	49	9	Numeric
22	Schedule G-1 Attached Box	62	"SCHG1"	75	1	"0," "1"
23	State Wages Form(s) W-2	8	"12"	13	9	Numeric
23	Excess SDI (or VPD) Withheld	26	"41"	31	9	Numeric
23	Emergency Food Assistance Program Fund	44	"59"	49	9	Numeric
23	5870A Attached Box	62	"5870A"	75	1	"0," "1"
24	CA Adjustments – Subtractions	8	"14"	13	9	Numeric
24	First Qualifying Individual's SSN	26	"42"	31	9	Numeric or "0"; No Dashes
24	CA Peace Officer Memorial Foundation Fund	44	"60"	49	9	Numeric
24	5805 5805F Attached Box	62	"5805 5805F"	75	1	"0," "1" = 5805 attached "2" = 5805F attached
25	CA Adjustments – Additions	8	"16"	13	9	Numeric
25	Second Qualifying Individual's SSN	26	"43"	31	9	Numeric or "0"; No Dashes
25	Asthma and Lung Disease Research Fund	44	"61"	49	9	Numeric
25	Tax Preparer ID Number (PTIN) (Mandatory, professional products only.)	62	"P"	62	1	"P" or blank
25	Tax Preparer ID Number (PTIN) continued	—	—	68	8	Numeric, RJ, or blank
25	Tax Preparer ID Number (SSN) (Mandatory, professional products only.)	—	—	67	9	Numeric, No Dashes, RJ, or blank

# GUIDELINES FOR SCANNABLE FORM 540

## Form 540 Scannable Band Specifications (Side 1)

Definitions:	NUMERIC	=	0-9
	"1"	=	Indicates a box was checked. Exception: Field No. 01 (filing status) will indicate filing status box checked.
	"0"	=	Will indicate no response.
	"2"	=	Will indicate "FTB 5805F" is attached at print line 24.
	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
26	CA Adjusted Gross Income	8	"17"	13	9	Numeric
26	Child/Dependent Care Federal Allowable Amount	26	"44"	36	4	Numeric
26	CA Missions Foundation Fund	44	"62"	49	9	Numeric
26	Tax Preparer ID Number (FEIN) (Mandatory, professional products only.)	62	"FN"	62	2	Alpha, Hardcode "FN"
26	Tax Preparer ID Number (FEIN) continued	—	—	67	9	Numeric, No Dashes, RJ, or blank
27	Standard/Itemized Deductions	8	"18"	13	9	Numeric
27	CA Child/Dependent Care Expenses Credit Amount	26	"45"	36	4	Numeric
27	CA Military Family Relief Fund	44	"63"	49	9	Numeric
28	Tax	8	"20"	13	9	Numeric
28	Overpaid Tax	26	"47"	31	9	Numeric
28	CA Prostate Cancer Research Fund	44	"64"	49	9	Numeric
29	Tax from SCH G-1 and form FTB 5870A	8	"23"	13	9	Numeric
29	Overpaid Tax Applied to 2005 Estimated Tax	26	"48"	31	9	Numeric
29	Total Contributions	44	"65"	49	9	Numeric
30	Credit	8	"28"	13	9	Numeric
30	Overpaid Tax Available This Year	26	"49"	31	9	Numeric
30	Refund or No Amount Due	44	"66"	49	9	Numeric
31	Credit	8	"29"	13	9	Numeric
31	Tax Due	26	"50"	31	9	Numeric
31	Amount You Owe	44	"67"	49	9	Numeric
32	Claiming more than two credits	8	"30"	13	9	Numeric
32	Use Tax	26	"51"	31	9	Numeric
32	Underpayment of Estimated Tax	44	"69"	49	9	Numeric
33	Nonrefundable Renter's Credit	8	"31"	19	3	Numeric
33	CA Seniors Special Fund	26	"52"	37	3	Numeric
33	Direct Deposit of Refund (DDR) Routing Number <b>Note: If entry in this field, there must be entries in "Account number field" and "Account type field." Otherwise, all three fields must be blank.</b>	—	—	67	9	Numeric. First two positions <b>must</b> be 01 through 12 or 21 through 32. <b>Note:</b> If entry made in this field, there <b>must</b> be entries in the "DDR Account number" Field at print line 34 and "DDR Account type" Field at print line 35. <b>Otherwise, all three fields must be blank.</b>



*Form 540 Scannable Band Specifications (Side 1)*

Definitions:	NUMERIC	=	0-9
	"1"	=	Indicates a box was checked. Exception: Field No. 01 (filing status) will indicate filing status box checked.
	"0"	=	Will indicate no response.
	"2"	=	Will indicate "FTB 5805F" is attached at print line 24.
	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
34	Alternative Minimum Tax	8	"35"	13	9	Numeric
34	Alzheimer's Disease/Related Disorders Fund	26	"53"	31	9	Numeric
	DDR "Account number" <b>Note: If entry in this field, there must be entries in DDR "Routing number field" and "Account number field." Otherwise, all three fields must be blank.</b>					Alphanumeric, "-", RJ if less than 17 Characters. <b>Otherwise, all three fields must be blank.</b>
34		—	—	59	17	
35	Other Taxes and Credit Recapture	8	"36"	13	9	Numeric
35	CA Fund for Senior Citizens	26	"54"	31	9	Numeric
	DDR "Account type:" <b>Note: If entry in this field there must be entries in DDR "Routing number field" and "Account number field." Otherwise, all three fields must be blank.</b>					"1" = Checking or "2" = Savings <b>Otherwise, all three fields must be left blank.</b>
35		—	—	75	1	
36	Bold Line	6	—	—	80	—

**Note:** To help eliminate those instances when alpha characters are entered in the FEIN field, add an error check at the beginning of the FEIN field for alpha characters.

## GUIDELINES FOR SCANNABLE FORM 540

### Scannable Form 540 Record Layout (with asterisks)

Note: Record Layout is Reduced

Title of Form, Tax Year Area, and Privacy Act Language Area										540 C1 SLIDE 1									
APE MM-DD-YY MM-DD-YY										FEDERAL RETURN ATTACHMENT REQUIRED: <input type="checkbox"/> YES <input type="checkbox"/> NO P									
PSSNXXXXXXXX NCTL ** SSSNXXXXXXXX 04 FBA XXXXXX																			
PFIRSTNAMEX X PLASTNAMEXXXXXXXXX (DECD MM-DD-YY)										AC									
SFIRSTNAMEX X SLASTNAMEXXXXXXXXX (DECD MM-DD-YY)										A									
ADDITIONALADDRESSXXXXXXXXXXXXXXXXX EXECUTORXXXXXXXXX										R									
STREETADDRESSXXXXXXXXXXXXXXXXX APTXX NOXXX PMB XXXXXX																			
CITYXXXXXXXXXXXXXXXXX ST ZIPCODEXXX DISASTER MILITARY										RP									
FOR COMPUTERIZED USE ONLY																			
01		0		37		0000000000		55		0000000000		APE		0000					
06		0		38		0000000000		56		0000000000		3800		0					
09		0		39		0000000000		57		0000000000		3803		0					
10		00		40		0000000000		58		0000000000		SCHG1		0					
12		0000000000		41		0000000000		59		0000000000		5870A		0					
14		0000000000		42		0000000000		60		0000000000		5805 5805F		0					
16		0000000000		43		0000000000		61		0000000000		P		0000000000					
17		0000000000		44		0000		62		0000000000		FN		0000000000					
18		0000000000		45		0000		63		0000000000									
20		0000000000		47		0000000000		64		0000000000									
23		0000000000		48		0000000000		65		0000000000									
28		0000000000		49		0000000000		66		0000000000									
29		0000000000		50		0000000000		67		0000000000									
30		0000000000		51		0000000000		69		0000000000									
31		0000000000		52		0000								0000000000					
32		0000000000		53		0000000000								0000000000					
35		0000000000		54		0000000000								0					



# GUIDELINES FOR PIT SCANNABLE VOUCHERS

## PIT OCR Line Format (Forms 540-ES, FTB 3519, and FTB 3582 only):

### PIT OCR Line Data Elements

All PIT scannable vouchers have an OCR line. The OCR line is made up of 6 fields and 1 check digit. The total length will be 37 positions.

PSSNXXXXXNCTLSSSNAAAAAYYYY\$C

### WHERE:

Field	Description	Length/Format
1. <b>PSSNXXXXX</b>	Taxpayer ID (TPID)	9 numeric
2. <b>NCTL</b>	Taxpayer Name Control	4 alpha
3. <b>SSSN</b>	Spouse Control	4 numeric
4. <b>AAAAA</b>	Address Control	5 numeric
5. <b>YYYY</b>	Account Period Ending (APE)	4 numeric
6. <b>\$\$\$\$\$\$\$\$</b>	Remit Amount	10 numeric
7. <b>C</b>	Check Digit	1 numeric

### PIT OCR Line – Field Population Directions

- 1. Taxpayer's identification number** (SSN or ITIN) (mandatory). Numeric only. Do **not** include hyphens.
- 2. Taxpayer name control** (mandatory). First 4 letters of taxpayer's last name. Never space or use punctuation in the Taxpayer Name Control field. If the taxpayer's name is **less** than 4 letters, fill the remainder of the Taxpayer Name Control field with the plus sign (+).

### EXAMPLES:

McPeak	Enter: MCPE
O'Toole	Enter: OTOO
De Martino	Enter: DEMA
Lee	Enter: LEE+
Lee-Smith	Enter: LEES

- 3. Spouse control** (mandatory). Last 4 digits of the Spouse's SSN (or ITIN). If there is no spouse, fill the Spouse Control field with zeros.

- 4. Address control** (mandatory). Numeric, five digits. The first 3 digits of the street address (no matter where the numbers appear) and the last 2 digits of the "regular" ZIP Code (the first 5 digits).
  - In the case where there are no numeric digits in the street number, fill the first 3 positions with zeros. (See *GENERAL DELIVERY 28204* below.)
  - If the street number has only 1 or 2 digits, fill the remaining positions with zeros. (See *10 NORTH ST 95608* below.)
  - If the ZIP Code is not available, fill the last 2 positions with zeros.

**EXAMPLES:** (Examples are not complete addresses. To illustrate the numeric digits for the Address Control field, only the street number and ZIP Code, if any, is present.)

Street Address and ZIP Code Fields:	OCR Line Address Control
10476 FOLSOM BL 95678-1234	10478
10 NORTH ST 95608	10008
1S 12 BRIDGE ST 95623	11223
3E 14 MAXWELL RD	31400
PO BOX 1276 95678	12778
PO BOX 1 94114	10014
8 POINT OF ROCKS PMB 79 34242	80042
1 77TH AVE 34237	17737
32 AVE 45 W	32400
RURAL ROUTE 1 BOX 18	11800
GENERAL DELIVERY 28204	00004

- 5. Account period ending (APE)** (mandatory). Format is "MMYY" for fiscal year filers. (Form 540-ES only.) If the APE is a calendar year (standard 1/1/04-12/31/04), fill the APE field with zeros.
- 6. Remit amount** (mandatory). Whole dollars only, no decimal point. Right justify, zero fill.  
**EXAMPLE:** Remit amount is \$575.00 –  
Field value is: 0000000575  
**Exception for Form 540-ES only:** When estimate payment amount is unknown, leave "Amount of payment" area blank.  
OCR line value is: 0000000000
- 7. Check digit** (mandatory). Use "Check Digit Algorithm" on page 37 to determine value.

**PIT CHECK DIGIT ALGORITHM:**

**(Use this algorithm for all PIT scannable vouchers, Forms 540-ES, 541-ES, FTB 3519, 3563, and 3582.)**

The Name control field conversion is from the position of the 26-character alphabet to numeric, i.e., A=1, B=2, C=3, etc. If the Name control field value is completed with plus signs, then the conversion values default to zero. For example, if the Name control field value is 'HA++' then the conversion value is '8100'. If the Name control field value is 'SEO+', then the conversion is '19 5 15 0'.

**Example #1:**

PIT OCR Line: 882536031BROW2905123870000000000350

8 8 2 5 3 6 0 3 1 2 18 15 23 2 9 0 5 1 2 3 8 7 0 0 0 0 0 0 0 0 0 0 3 5 0

Weight String:

2 7 6 5 4 3 2 7 6 2 2 2 2 4 3 2 7 6 2 7 6 5 4 2 7 6 5 4 3 2 7 6 5 4 3 2

Product:

16 56 12 25 12 18 0 21 6 4 36 30 46 8 27 0 35 6 4 21 48 35 0 0 0 0 0 0 0 0 0 0 12 15 0

**493 Total                      493 Mod 9                      54 R 7                      9 - 7 = 2    Check Digit = 2**

**Example #2:**

PIT OCR Line: 882536031HA++00001238707990000010205

8 8 2 5 3 6 0 3 1 8 1 0 0 0 0 0 1 2 3 8 7 0 7 9 9 0 0 0 0 0 1 0 2 0 5

Weight String:

2 7 6 5 4 3 2 7 6 2 2 2 2 4 3 2 7 6 2 7 6 5 4 2 7 6 5 4 3 2 7 6 5 4 3 2

Product:

16 56 12 25 12 18 0 21 6 16 2 0 0 0 0 0 6 4 21 48 35 0 14 63 54 0 0 0 0 0 6 0 8 0 10

**453 Total                      453 Mod 9                      50 R 3                      9 - 3 = 6    Check Digit = 6**



### Submitting PIT Scannable Vouchers Forms 540-ES, 541-ES, FTB 3519, 3563, and 3582 Approval Checklist

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#### Entity Data Placement

To get entity data placement approval, submit vouchers that:

- ☐ Have all fields in the correct location.
- ☐ Follow “**PIT Entity Entry Instructions**” for scannable Form 540 on page 23.
- ☐ Print the asterisks. See “**Asterisks in the Entity**” on page 22.
- ☐ Do not print the asterisks. (If taxpayer entity information has changed since 2003, do not print asterisks.)
- ☐ Maximize, all entity fields. **DO NOT FILL FIELDS WITH “X’s.”** If your software does not support the maximum entity field size, indicate the supported field size in your software company’s review package cover letter.
- ☐ Print example with Private Mailbox (PMB) and number. Left justify the number/letter if less than 6 digits. **Do not hardcode “PMB.”**
- ☐ Print example without Private Mailbox (PMB) and number.
- ☐ Give example of a fiscal year filer (APE).<sup>1</sup> (Applies to Forms 540-ES, 541-ES, and FTB 3563 only.)
- ☐ Give example of a calendar year filer. (Place single “0” in print position 77.) (Applies to Forms 540-ES, 541-ES, and FTB 3563 only.)

#### OCR Line (Print Line 61 - print position 41 through print position 77)

- ☐ Follow PIT OCR Line Format (Forms 540-ES, FTB 3519, and 3582) that begins on page 36.
- ☐ Follow PIT OCR Line Format (Forms 541-ES and FTB 3563) that begins on page 48.
- ☐ Follow Check Digit Algorithm on page 37.
- ☐ Use Courier font 12-point, **do not bold**.

#### Line Geometry

- ☐ Bold line at print line 49, prints at position 6 through position 80.
- ☐ Bottom registration mark .25-line weight rule at print line 62, prints at position 6 through position 28 and at position 58 through position 80.<sup>2</sup>
- ☐ Bottom registration mark 2-point rule at print line 62, prints at position 30 through position 35 and at position 50 through position 55.
- ☐ Bottom registration mark 2-point vertical rule at print line 62, end at print line 63, at print position 35 and position 50.

#### Document ID String

- ☐ Doc. ID (courier 12-point font) prints between position 35 and 50 and print line 63 (Must have at least one blank space before and after string.)
- ☐ Doc. ID is correct (i.e., contains correct form number, tax year, side/page number, source code, and three-digit CTP ID.)

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<sup>1</sup> If your software does not support fiscal year filers, indicate this in your software company’s review package cover letter.

<sup>2</sup> If your software cannot support the .25-line weight rule, use a 1-point rule. Indicate the use of the 1-point rule in your software company’s review package cover letter.

## Scannable Form 540-ES Specifications

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)
	NUMERIC	=	0-9
	ALPHANUMERIC	=	A-Z, 0-9
	LEFT JUSTIFY	=	LJ
	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-44	Blank	—	—	—	—
45	"Detach Here"/"Do Not Mail" line	6	75	80	Conventional form size/style
46	Blank	—	—	—	—
47	"Taxable Year"	6	8	13	Conventional form size/style
47	"California Form" and underline	69	11	79	Conventional form size/style
47	Due Date	23	15	37	Conventional form size/style Payment Voucher "1" – "April 15, 2005"; Payment Voucher "2" – "June 15, 2005"; Payment Voucher "3" – "Sept. 15, 2005"; and Payment Voucher "4" – "Jan. 17, 2006".
48	Tax Year Area "2005"	8	5	12	Conventional form size/style
48	Title of Form	15	30	44	Conventional form size/style
48	Form Identifier (540-ES) Area	71	8	78	Conventional form size/style
49	Tax Year Area "2005"	8	5	12	Conventional form size/style
49	Title of Form	15	30	44	Conventional form size/style
49	Form identifier (540-ES) Area	71	8	78	Conventional form size/style
49	Bold Line	6	75	80	Conventional form size/style
50	Blank Line	—	—	—	Conventional form size/style
51	Taxpayer's SSN (or ITIN) (mandatory)	9	11	19	Numeric, "–"
51	Name Control (First 4 Letters of Taxpayer's Last Name) (mandatory)	22	4	25	Alpha, No embedded spaces, No symbols or punctuation
51	If taxpayer name and address information is unchanged from previous year, enter "***" otherwise, leave blank (mandatory)	27	2	28	"***"
51	If Joint Return, Spouse's SSN (or ITIN) (mandatory)	31	11	41	Numeric, "–"
51	Form Year Indicator	47	2	48	"05"
51	Account Period Ending (APE)	68	3	70	"APE"
51	APE	74	4	77	Calendar year payment = "0" at print position 77. Fiscal year payment = "MMYY"
52	Taxpayer's First Name (mandatory)	9	11	19	Alpha, No embedded spaces
52	Taxpayer's Middle Initial	22	1	22	Alpha
52	Taxpayer's Last Name (mandatory)	25	17	41	Alpha
53	If Joint Return, Spouse's First Name (mandatory)	9	11	19	Alpha, No embedded spaces
53	if Joint Return, Spouse's Middle Initial	22	1	22	Alpha
53	If Joint Return, Spouse's Last Name (mandatory)	25	17	41	Alpha
54	Additional Address	9	30	38	Alphanumeric, embedded spaces, No punctuation, No symbols other than "/"
54	Payment Voucher Box Area	73	8	80	Conventional form size style, Payment Voucher "1," "2," "3," or "4." Shade box on Payment Voucher 4.

## GUIDELINES FOR SCANNABLE FORM 540-ES

### Scannable Form 540-ES Specifications

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)
	NUMERIC	=	0-9
	ALPHANUMERIC	=	A-Z, 0-9
	LEFT JUSTIFY	=	LJ
	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
55	Street Address (mandatory)	9	30	38	Alphanumeric, Embedded spaces, No symbols other than "/" or "-"
55	APT, STE, SP, RM, FL, BLDG, AND UN	41	5	45	Alpha, LJ
55	Number or Letter	47	5	51	Alphanumeric, LJ
55	Private Mailbox (PMB)	54	3	56	"PMB"
55	Private Mailbox Number or Letter	58	6	63	Alphanumeric, LJ
55	Payment Voucher Box Area	73	8	80	Conventional form size/style, Payment Voucher "1," "2," "3," or "4." Shade box on Payment Voucher 4.
56	City (mandatory)	9	17	25	Alphanumeric, Embedded spaces
56	State (mandatory) Use Standard Abbreviations in this publication.	28	2	29	Alpha
56	If Foreign Country	28	19	46	Alphanumeric
56	ZIP Code	32	10	41	Numeric, "-", LJ
56	Payment Voucher Box Area	73	8	80	Conventional form size/style, Payment Voucher "1," "2," "3," or "4." Shade box on Payment Voucher 4.
57	Payment Voucher Box Area	73	8	80	Conventional form size/style, Payment Voucher "1," "2," "3," or "4." Shade box on Payment Voucher 4.
58	Where to Mail Payment Voucher Area	6	—	37	Conventional form size/style
58	Amount of Payment	50	9	58	"Amount of payment." Conventional form size/style
58	Taxpayer's Amount of Payment	61	11	71	Numeric, RJ, whole dollars only or blank. Decimal point must print at end of dollar amount at print position 71. <b>(Do not use commas.)</b>
59	Where to Mail Payment Voucher Area	6	—	37	Conventional form size/style
60	Blank Line	—	—	—	Conventional form size/style
61	OCR Line (Check Digit mandatory) Use Check Digit Algorithm on page 37.	41	37	77	Alphanumeric, plus (+) sign, zero fill
62-63	Bottom Registration Mark, document ID*, and conventional Form 540-ES	—	—	—	End of bottom registration mark, document ID*, and conventional form size/style

\*Center document ID between positions 35 and 50 of the bottom registration mark. Use Courier 12-point, **do not** bold.

If no spouse name, leave the applicable fields on print line 53 blank. **Note:** Do **not** leave spouse control field blank in OCR Line. Fill spouse control field with zeros. If no additional address, leave that field on print line 54 blank. Do **not** include deceased taxpayer/spouse information on scannable Form 540-ES.

**Scannable Form 540-ES Record Layout**  
Note: Record Layout is Reduced

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# GUIDELINES FOR SCANNABLE FORM FTB 3519

## Scannable Form FTB 3519 Specifications

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)
	NUMERIC	=	0-9
	ALPHANUMERIC	=	A-Z, 0-9
	LEFT JUSTIFY	=	LJ
	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-44	Blank	—	—	—	—
45	"Detach Here"/"Do Not File" line	6	75	80	Conventional form size/style (Calendar year – Due April 15, 2005)
46	When to File Area	6	13	18	Conventional form size/style
47	"Taxable Year"	6	8	13	Conventional form size/style
47	Title of Form	15	29	43	Conventional form size/style
47	"California Form" and underline	69	11	79	Conventional form size/style
48	Tax Year Area "2004"	8	5	12	Conventional form size/style
48	Title of Form	15	29	43	Conventional form size/style
48	Form Identifier (3519 (PIT)) Area	71	7	77	Conventional form size/style
49	Tax Year Area "2004"	8	5	12	Conventional form size/style
49	Title of Form	15	29	43	Conventional form size/style
49	Form identifier (3519 (PIT)) Area	70	9	78	Conventional form size/style
49	Bold Line	6	75	80	Conventional form size/style
50	Blank Line	—	—	—	Conventional form size/style
51	Taxpayer's SSN (mandatory)	9	11	19	Numeric, "-"
51	Name Control (First 4 Letters of Taxpayer's Last Name) (mandatory)	22	4	25	Alpha, No embedded spaces, No symbols or punctuation
51	If taxpayer name and address information is unchanged from previous year, enter "***" otherwise, leave blank (mandatory)	27	2	28	"***"
51	If Joint Return, Spouse's SSN (mandatory)	31	11	41	Numeric, "-"
51	Form Year Indicator	47	2	48	"04"
52	Taxpayer's First Name (mandatory)	9	11	19	Alpha, No embedded spaces
52	Taxpayer's Middle Initial	22	1	22	Alpha
52	Taxpayer's Last Name (mandatory)	25	17	41	Alpha
52	If Deceased, Enter "DECD" and Date of Death (mandatory)	44	15	58	Alphanumeric, "(DECD mm-dd-yy)"
53	If Joint Return, Spouse's First Name (mandatory)	9	11	19	Alpha, No embedded spaces
53	if Joint Return, Spouse's Middle Initial	22	1	22	Alpha
53	If Joint Return, Spouse's Last Name (mandatory)	25	17	41	Alpha
53	If Deceased, Enter "DECD" and Date of Death (mandatory)	44	15	58	Alphanumeric, "(DECD mm-dd-yy)"
54	Additional Address	9	30	38	Alphanumeric, Embedded spaces, No punctuation, No symbols other than "/"
54	Executor/Guardian	41	17	57	Alphanumeric
55	Street Address (mandatory)	9	30	38	Alphanumeric, Embedded spaces, No punctuation, No symbols other than "/" or "-"
55	APT, STE, SP, RM, FL, BLDG, AND UN	41	5	45	Alpha, LJ
55	Number or Letter (No symbols)	47	5	51	Alphanumeric, LJ



*Scannable Form FTB 3519 Specifications*

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)
	NUMERIC	=	0-9
	ALPHANUMERIC	=	A-Z, 0-9
	LEFT JUSTIFY	=	LJ
	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
55	Private Mailbox (PMB)	54	3	56	"PMB"
55	Private Mailbox Number or Letter	58	6	63	Alphanumeric, LJ
56	City (mandatory)	9	17	25	Alphanumeric, Embedded spaces
56	State use Standard Abbreviations in this publication (mandatory)	28	2	29	Alpha
56	If Foreign Country	28	19	46	Alphanumeric, Embedded spaces
56	ZIP Code	32	10	41	Numeric, "-", LJ
57	Blank	—	—	—	—
58	Cautionary Language/ Where to Mail Payment Voucher Area	6	—	45	Conventional form size/style
58	"Amount of payment"	49	10	58	"Amount of payment" conventional form size/style
58	Taxpayer's Amount of payment	61	11	71	Numeric, RJ, whole dollars only. Decimal point must print at end of dollar amount – at print position 71. <b>Do not use commas.</b>
59	Cautionary Language/ Where to Mail Payment Voucher Area	6	—	31	Conventional form size/style
60	Cautionary Language/ Where to Mail Payment Voucher Area	6	—	31	Conventional form size/style
61	PIT OCR Line (Check Digit mandatory) Use Check Digit Algorithm on page 37.	41	37	77	Alphanumeric, plus (+) sign, zero fill
62-63	Bottom Registration Mark, document ID*, and conventional form FTB 3519	—	—	—	End of bottom registration mark, document ID*, and conventional form size/style

\*Center document ID between positions 35 and 50 of the bottom registration mark. Use Courier 12-point, **do not** bold.

If no spouse name, leave the applicable fields on print line 53 blank. **Note:** Do **not** leave spouse control field blank in OCR Line. Fill spouse control field with zeros. If no additional address or executor/guardian name, leave the applicable fields on print line 54 blank.

## GUIDELINES FOR SCANNABLE FORM FTB 3519

### Scannable Form FTB 3519 Record Layout

Note: Record Layout is Reduced

[illegible]

**Scannable Form FTB 3582 Specifications**

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)
	NUMERIC	=	0-9
	ALPHANUMERIC	=	A-Z, 0-9
	LEFT JUSTIFY	=	LJ
	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-44	Blank	—	—	—	—
45	"Detach Here"/"Do Not Mail" line	6	75	80	Conventional form size/style
46	When to File Area	6	13	18	"(Calendar year – Due April 15, 2005)" Conventional form size/style
47	"Taxable Year"	6	8	13	Conventional form size/style
47	Title of Form	15	29	43	Conventional form size/style
47	"California Form"	68	12	79	Conventional form size/style
48	Tax Year Area "2004"	8	5	12	Conventional form size/style
48	Title of Form	15	29	43	Conventional form size/style
49	Tax Year Area "2004"	8	5	12	Conventional form size/style
49	Title of Form	15	29	43	Conventional form size/style
49	Form Identifier (3582 (e-file)) Area	68	12	79	Conventional form size/style
49	Bold Line	6	75	80	Conventional form size/style
50	Blank Line	—	—	—	Conventional form size/style
51	Taxpayer's SSN (mandatory)	9	11	19	Numeric, "–"
51	Name Control (First 4 Letters of Taxpayer's Last Name) (mandatory)	22	4	25	Alpha, No embedded spaces, No symbols or punctuation
51	If taxpayer name and address information is unchanged from previous year, enter "****" otherwise, leave blank (mandatory)	27	2	28	"****"
51	If Joint Return, Spouse's SSN (mandatory)	31	11	41	Numeric, "–"
51	Form Year Indicator	47	2	48	"04"
51	Do Not Send Return Message Area	56	—	73	"Do not send a paper copy of your tax"
52	Taxpayer's First Name (mandatory)	9	11	19	Alpha, No embedded spaces
52	Taxpayer's Middle Initial	22	1	22	Alpha
52	Taxpayer's Last Name (mandatory)	25	17	41	Alpha
52	Do Not Send Return Message Area	56	—	71	"return with the payment voucher."
53	If Joint Return, Spouse's First Name (mandatory)	9	11	19	Alpha, No embedded spaces
53	if Joint Return, Spouse's Middle Initial	22	1	22	Alpha
53	If Joint Return, Spouse's Last Name (mandatory)	25	17	41	Alpha
54	Additional Address	9	30	38	Alphanumeric, Embedded spaces, No punctuation, No symbols other than "/"
55	Street Address (mandatory)	9	30	38	Alphanumeric, No punctuation, No symbols other than "/" or "–"
55	APT, STE, SP, RM, FL, BLDG, AND UN	41	5	45	Alpha, LJ
55	Number or Letter (No symbols)	47	5	51	Alphanumeric, LJ
55	Private Mailbox (PMB)	54	3	56	"PMB"
55	Private Mailbox Number or Letter	58	6	63	Alphanumeric, LJ
56	City (mandatory)	9	17	25	Alphanumeric, Embedded spaces

## GUIDELINES FOR SCANNABLE FORM FTB 3582

### Scannable Form FTB 3582 Specifications

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)
	NUMERIC	=	0-9
	ALPHANUMERIC	=	A-Z, 0-9
	LEFT JUSTIFY	=	LJ
	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
56	State (mandatory) (Use Standard Abbreviations in this publication.)	28	2	29	Alpha
56	If Foreign Country	28	19	46	Alphanumeric, Embedded spaces
56	ZIP Code	32	10	41	Numeric, "-", LJ
57	Blank	—	—	—	—
58	Cautionary Language/Where to Mail Payment Voucher Area	6	—	45	Conventional form size/style
58	"Amount of payment"	49	10	58	"Amount of payment" conventional form size/style
58	Taxpayer's Amount of Payment	61	11	71	Numeric, RJ, whole dollars only. Decimal point must print at end of dollar amount — at print position 71. <b>Do not use commas.</b>
59	Cautionary Language/Where to Mail Payment Voucher Area	6	—	31	Conventional form size/style
60	Cautionary Language/Where to Mail Payment Voucher Area	6	—	31	Conventional form size/style
61	PIT OCR Line (Check Digit mandatory) Use Check Digit Algorithm on page 37.	41	37	77	Alphanumeric, plus (+) sign, zero fill
62-63	Bottom Registration Mark, document ID*, and conventional form FTB 3582	—	—	—	End of bottom registration mark, document ID*, and conventional form size/style

\*Center document ID between positions 35 and 50 of the bottom registration mark. Use Courier 12-point, **do not** bold.

If no spouse name, leave the applicable fields on print line 53 blank. **Note:** Do **not** leave spouse control field blank in OCR Line. Fill spouse control field with zeros. If no additional address, leave that field blank on print line 54.

**Scannable Form FTB 3582 Record Layout**  
Note: Record Layout is Reduced

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## GUIDELINES FOR PIT SCANNABLE VOUCHERS

### PIT OCR Line Format (Forms 541-ES and FTB 3563 only):

#### PIT OCR Line Data Elements

All scannable vouchers have an OCR line. The OCR line is made up of 6 fields and 1 check digit. The total length will be 37 positions.

FEINXXXXNCTL0000AAAAAYYYY\$\$\$\$\$\$\$\$\$C

#### WHERE:

Field	Description	Length/Format
1. FEINXXXX	Estate's or Trust's FEIN	9 numeric
2. NCTL	Fiduciary Name Control	4 alpha
3. OOOO	Spouse Control	4 numeric
4. AAAA	Address Control	5 numeric
5. YYYY	Account Period Ending (APE)	4 numeric
6. \$\$\$\$\$\$	Remit Amount	10 numeric
7. C	Check Digit	1 numeric

#### PIT OCR Line – Field Population Directions

- Estate's or trust's FEIN** (mandatory). Numeric only. Do **not** include hyphens.
- Fiduciary name control** (mandatory). First 4 letters of the estate's or trust's proper name.
  - When the estate or trust name includes a person's name, use the last name for the proper name in the Name Control field.  
**Example:** Estate of Wanda Sue Wiser – Field value is WISE
  - When the estate or trust name includes initials, use the initials for the proper name in the Name Control field. Do not use punctuation or space between initials.  
**Example:** G.N.R.C. Trust – Field value is GNRC
  - When only numeric data represents the name of the estate or trust, use the last name of the fiduciary from the "Name and Title of the Fiduciary" field.  
**Example:** Name of estate or trust is 1974 #37652 TR – "Name and Title of Fiduciary" is Joe Smith, Trustee – Field value is SMIT
  - When a "Will of" and a "For" is present in the proper name, use the last name in the "Will of" name. **Example:** Proper name is Trust Under "Will of" Sally Hall "for" John Brown – Field value is HALL
  - When Minor or Trust for a Minor is represented in the proper name, use "Minor" for the Name Control field.

**Example:** Proper name is Irrevocable "Minors Tr." For Grace Evans – Field value is MINO

- When a company, church, or foundation is shown as the trust name without a person's name, use the first part of the trust name as the proper name.

**Example:** Proper name is Protestant Episcopal Church Tr. = Field value is PROT

- When the name is **less** than 4 letters, fill the remainder of the Name Control field with the plus sign (+).

**Example:** If the proper name is SEO – Field value is SEO+

- Spouse control field** - Always fill this field with zeros.
- Address control** (mandatory). Five (5) positions. The first 3 digits are the first 3 numeric digits of the street address field (no matter where the numbers fall). In the case where there is not 3 numeric digits in the street number, append (fill with zeros). The last 2 digits are the last 2 digits of the "regular" ZIP Code (the first 5 digits). If the ZIP Code is not available, fill with zeros.

**EXAMPLES:** (Examples are not complete addresses. To illustrate the numeric digits for the Address Control field, only the street number and ZIP Code, if any, are present.)

Street Address and ZIP Code Fields:	OCR Line Address Control
10476 FOLSOM BL 95678-1234	10478
10 NORTH ST 95608	10008
1S 12 BRIDGE ST 95623	11223
3E 14 MAXWELL RD	31400
PO BOX 1276 95678	12778
PO BOX 1 94114	10014
8 POINT OF ROCKS PMB 79 34242	80042
1 77TH AVE 34237	17737
32 AVE 45 W	32400
RURAL ROUTE 1 BOX 18	11800

- Account period ending (APE)** (mandatory). Format is "MMYY" for fiscal year filers.  
(Form 541-ES, and form FTB 3563 only.) If the APE is a calendar year (standard 1/1/04 – 12/31/04), fill the APE field with zeros.
- Remit amount** (mandatory). Whole dollars only, no decimal point. Right justify, zero fill.  
**EXAMPLE:** Remit amount is \$575.00 – Field value is: 0000000575  
**Exception for form 541-ES only:** When estimate payment amount is unknown, leave "Amount of payment" area blank.  
OCR line value: 0000000000
- Check digit** (mandatory). Use the "Check Digit Algorithm" on page 37 to determine value.

**Scannable Form 541-ES Specifications**

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)
	NUMERIC	=	0-9
	ALPHANUMERIC	=	A-Z, 0-9
	LEFT JUSTIFY	=	LJ
	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-44	Blank	—	—	—	—
45	"Detach Here"/Do Not Mail" line	6	75	80	Conventional form size/style
47	"Taxable Year"	6	8	13	Conventional form size/style
47	Due Date	23	14	36	Conventional form size/style Payment Voucher "1" – "April 15, 2005"; Payment Voucher "2" – "June 15, 2005"; Payment Voucher "3" – "Sept. 15, 2005"; and Payment Voucher "4" – "Jan. 17, 2006".
47	"California Form" and underline	69	11	79	Conventional form size/style
48	Tax Year Area "2005"	8	5	12	Conventional form size/style
48	Title of Form	15	29	43	Conventional form size/style
48	Form Identifier (541-ES) Area	71	8	78	Conventional form size/style
49	Tax Year Area "2005"	8	5	12	Conventional form size/style
49	Title of Form	15	29	43	Conventional form size/style
49	Form identifier (541-ES) Area	71	8	78	Conventional form size/style
49	Bold Line	6	75	80	Conventional form size/style
50	Blank Line	—	—	—	Conventional form size/style
51	Estate's or Trust's FEIN (mandatory)	9	10	18	Numeric, "-"
51	Name Control (First 4 Letters of Estate's or Trust's Proper Name.) (mandatory) (Use PIT OCR Line Field Population Directions on page 48.)	21	4	24	Alphanumeric, No embedded spaces, No symbols or punctuation
51	If estate's or trust's name and address information is unchanged from previous year, enter "***" otherwise, leave blank (mandatory)	26	2	27	"***"
51	Form Year Indicator	47	2	48	"05"
51	Account Period Ending (APE)	68	3	70	"APE"
51	APE	74	4	77	Calendar year payment = "0" at print position 77. Fiscal year payment = "MMYY".
52	Name of Estate or Trust (mandatory)	9	33	41	Alphanumeric
53	Name and Title of Fiduciary (mandatory)	9	33	41	Alphanumeric
54	Additional Address	9	30	38	Alphanumeric, Embedded spaces, No punctuation, No symbols other than "/"
54	Payment Voucher Box Area	73	8	80	Conventional form size/style, Payment Voucher "1," "2," "3," or "4." Shade box on Payment Voucher 4.
55	Street Address (mandatory)	9	30	38	Alphanumeric, Embedded spaces, No punctuation, No symbols other than "/" or "-"
55	Suite	41	5	45	Alpha, LJ

## GUIDELINES FOR SCANNABLE FORM 541-ES

### Scannable Form 541-ES Specifications

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)
	NUMERIC	=	0-9
	ALPHANUMERIC	=	A-Z, 0-9
	LEFT JUSTIFY	=	LJ
	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
55	Number or Letter (No symbols)	47	5	51	Alphanumeric, LJ
55	Private Mailbox (PMB)	54	3	56	"PMB"
55	Private Mailbox Number or Letter	58	6	63	Alphanumeric, LJ
55	Payment Voucher Box Area	73	8	80	Conventional form size/style, Payment Voucher "1," "2," "3," or "4." Shade box on Payment Voucher 4.
56	City (mandatory)	9	17	25	Alphanumeric, Embedded spaces
56	State (mandatory) (Use Standard Abbreviations in this publication.)	28	2	29	Alpha
56	If Foreign Country	28	19	46	Alphanumeric, Embedded spaces
56	ZIP Code	32	10	41	Numeric, "-", LJ
56	Payment Voucher Box Area	73	8	80	Conventional form size/style, Payment Voucher "1," "2," "3," or "4." Shade box on Payment Voucher 4.
57	Payment Voucher Box Area	73	8	80	Conventional form size/style, Payment Voucher "1," "2," "3," or "4." Shade box on Payment Voucher 4.
58	Where to Mail Payment Voucher Area	6	–	37	Conventional form size/style
58	Amount of Payment	50	9	58	"Amount of Payment" – conventional form size/style
58	Estate's or Trust's Amount of Payment	61	11	71	Numeric, RJ, whole dollars only, or blank. Decimal point must print at end of dollar amount at print position 71. <b>Do not use commas.</b>
59	Where to Mail Payment Voucher Area	6	–	37	Conventional form size/style
60	Blank Line	–	–	–	Conventional form size/style
61	PIT OCR Line (Check Digit mandatory) Use Check Digit Algorithm on page 37.	41	37	77	Alphanumeric, plus (+) sign, zero fill
62-63	Bottom Registration Mark, document ID*, and conventional Form 541-ES	–	–	–	End of bottom registration mark, document ID*, and conventional form size/style

\*Center document ID between positions 35 and 50 of the bottom registration mark. Use Courier 12-point, **do not** bold.

**Note:** Always fill spouse control field in OCR line with zeros.

If no additional address, leave that field on print line 54 blank. Do **not** include deceased taxpayer/spouse information on scannable Form 541-ES.

**Scannable Form 541-ES Record Layout**  
Note: Record Layout is Reduced

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# GUIDELINES FOR SCANNABLE FORM FTB 3563

## Scannable Form FTB 3563 Specifications

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)
	NUMERIC	=	0-9
	ALPHANUMERIC	=	A-Z, 0-9
	LEFT JUSTIFY	=	LJ
	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-44	Blank	—	—	—	—
45	"Detach Here"/"Do Not Mail" line	6	75	80	Conventional form size/style
46	When to File Area/Top Registration Mark	6	13	18	"(Calendar year – Due April 15, 2005)" Conventional form size/style
47	"Taxable Year"	6	8	13	Conventional form size/style
47	Title of Form	15	29	43	Conventional form size/style
47	"California Form" and underline	69	11	79	Conventional form size/style
48	Tax Year Area "2004"	8	5	12	Conventional form size/style
48	Title of Form	15	29	43	Conventional form size/style
48	Form Identifier (3563 (541)) Area	68	12	79	Conventional form size/style
49	Tax Year Area "2004"	8	5	12	Conventional form size/style
49	Title of Form	15	29	43	Conventional form size/style
49	Form Identifier (3563 (541)) Area	68	12	79	Conventional form size/style
49	Bold Line	6	75	80	Conventional form size/style
50	Blank Line	—	—	—	Conventional form size/style
51	Estate's or Trust's FEIN (mandatory)	9	10	18	Numeric, "-"
51	Name Control (First 4 Letters of Estate's or Trust's Proper Name.) (mandatory) (Use PIT OCR Line Field Population Directions on page 48.)	21	4	24	Alphanumeric, No embedded spaces, No symbols or punctuation
51	If estate's or trust's name and address information is unchanged from previous year, enter "***" otherwise, leave blank (mandatory)	26	2	27	"***"
51	Form Year Indicator	47	2	48	"04"
51	Account Period Ending (APE)	68	3	70	"APE"
51	APE	74	4	77	Calendar year payment = "0" at print position 77. Fiscal year payment = "MMYY"
52	Name of Estate or Trust (mandatory)	9	33	41	Alphanumeric
52	If Deceased, enter "DECD" and Date of Death (mandatory)	44	15	58	Alphanumeric, "(DECD mm-dd-yy)"
53	Name and Title of Fiduciary (mandatory)	9	33	41	Alphanumeric, No punctuation or symbols
54	Additional Address	9	30	38	Alphanumeric, Embedded spaces, No punctuation, No symbols other than "/"
54	Executor/Guardian	41	17	57	Alphanumeric
55	Street Address (mandatory)	9	30	38	Alphanumeric, Embedded spaces, No punctuation, No symbols other than "/" or "-"
55	Suite	41	5	45	Alpha, LJ
55	Number or Letter (No symbols)	47	5	51	Alphanumeric, LJ
55	Private Mailbox (PMB)	54	3	56	"PMB"
55	Private Mailbox Number or Letter	58	6	63	Alphanumeric, LJ

*Scannable Form FTB 3563 Specifications*

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)
	NUMERIC	=	0-9
	ALPHANUMERIC	=	A-Z, 0-9
	LEFT JUSTIFY	=	LJ
	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
56	City (mandatory)	9	17	25	Alphanumeric, Embedded spaces
56	State (mandatory) (Use Standard Abbreviations in this publication.)	28	2	29	Alpha
56	If Foreign Country	28	19	46	Alphanumeric, Embedded spaces
56	ZIP Code	32	10	41	Numeric, "-", LJ
57	Blank	–	–	–	–
58	Cautionary Language/ Where to Mail Payment Voucher Area	6	–	45	Conventional form size/style
58	"Amount of payment"	49	10	58	"Amount of payment" Conventional form size/style
58	Estate's or Trust's Amount of payment	61	11	71	Numeric, RJ, whole dollars only. Decimal point must print at end of dollar amount at print position 71. <b>Do not use commas.</b>
59	Cautionary Language/ Where to Mail Payment Voucher Area	6	–	29	Conventional form size/style
60	Cautionary Language/ Where to Mail Payment Voucher Area	6	–	29	Conventional form size/style
61	Cautionary Language/ Where to Mail Payment Voucher Area	6	–	29	Conventional form size/style
61	PIT OCR Line (Check Digit mandatory) Use Check Digit Algorithm on page 37.	41	37	77	Alphanumeric, plus (+) sign, zero fill
62-63	Bottom Registration Mark, document ID*, and conventional form FTB 3563	–	–	–	End of bottom registration mark, document ID*, and conventional form size/style

\*Center document ID between positions 35 and 50 of the bottom registration mark. Use Courier 12-point, **do not** bold.

**Note:** Always fill spouse control field in OCR line with zeros.

If no additional address or executor/guardian name, leave print line 54 blank.



## GUIDELINES FOR SCANNABLE FORM FTB 3563

### Scannable Form FTB 3563 Record Layout

Note: Record Layout is Reduced

[illegible]

# GUIDELINES FOR BUSINESS ENTITY (BE) SCANNABLE VOUCHERS

## BE OCR Line Format (Forms 100-ES, FTB 3522, 3537, 3538, and 3539):

### BE OCR Line Data Elements

All BE scannable vouchers have an OCR line. The OCR line is made up of 7 fields and 2 check digits for a total of 47 positions.

ENTITYIDNUMBECTLAAAAATTYYBBTTYEEF\$\$\$\$\$\$\$\$\$\$\$C<sub>1</sub>C<sub>2</sub>

Field	Description	Length	Format	Line Position
1. ENTITYIDNUMB	Entity ID Number	12	Numeric	1-12
2. ECTL	Entity Name Control	4	Alpha/Numeric	13-16
3. AAAAA	Entity Address Control	5	Numeric	17-21
4. TTYBB	Taxable Year Beginning (TYB)	6	Numeric	22-27
5. TTYEE	Taxable Year Ending (TYE)	6	Numeric	28-33
6. F	Type of form entity will file	1	Numeric	34
7. \$\$\$\$\$\$\$\$\$\$	Total Payment Amount	11	Numeric	35-45
8. C <sub>1</sub>	First Check Digit	1	Numeric	46
8. C <sub>2</sub>	Second Check Digit	1	Numeric	47

### BE OCR Line – Field Population Directions

1. **Entity ID Number:** Mandatory, numeric, **do not** include hyphens. Corporation number, federal employer identification number (FEIN), or Secretary of State (SOS) file identification number. **Note: See each form's specifications for OCR line Entity ID Number priority.**

- If less than 12 digits, fill the remainder of the field with the plus sign (+), retain leading zeros.

Example 1: If Entity ID Number = **0000917**  
(Corporation number example)  
Enter **0000917+++++**

Example 2: If Entity ID Number = **123456789012**  
(SOS file number example)  
Enter **123456789012**

Example 3: If Entity ID Number = **33-1234567**  
(FEIN example)  
Enter **331234567+++**

2. **Entity Name Control:** Mandatory, alpha/numeric, retain leading zeros, **do not** retain hyphens or blanks. First 4 characters of the Corporation, Exempt Organization, Partnership, or LLC name. Never enter the word "THE" when it precedes the Entity's name.

Example 1: If Entity Name = **The LTP LLC**  
Enter **LTPL**

Example 2: If Entity Name = **ABC INCORPORATED**  
Enter **ABCI**

Example 3: If Entity Name = **012-015 APTS**  
Enter **0120**

Example 4: If Entity Name = **9 TWELVE**  
Enter **9TWE**

- If less than 4 characters, fill the remainder of the field with a plus sign (+).

Example 1: If Entity Name = **BZX**  
Enter **BZX+**

Example 2: If Entity Name = **9-12**  
Enter **912+**

3. **Entity Address Control:** Mandatory, numeric, five digits. The first 3 digits of the entity's street address (no matter where the numbers appear) and the last 2 digits of the "regular" ZIP Code (the first 5 digits).

- In the case where there are no numeric digits in the street number, fill the first 3 positions with zeros. (See *GENERAL DELIVERY 28204* below.)
- If the street number has only 1 or 2 digits, fill the remaining positions with zeros. (See *10 NORTH ST 95608* below.)
- If the ZIP Code is not available, fill the last 2 positions with zeros.

### EXAMPLES:

#### Street Address and ZIP Code Fields:

10476 FOLSOM BL 95678-1234  
10 NORTH ST 95608  
1S 12 BRIDGE ST 95623  
3E 14 MAXWELL RD  
PO BOX 1276 95678  
PO BOX 1 94114  
8 POINT OF ROCKS PMB 79 34242  
32 AVE 45 W  
RURAL ROUTE 1 BOX 18  
GENERAL DELIVERY 28204

#### Address Control:

10478  
10008  
11223  
31400  
12778  
10014  
80042  
32400  
11800  
00004

(continued on page 56)

## GUIDELINES FOR BE SCANNABLE VOUCHERS

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4. **Taxable Year Beginning:** Mandatory, numeric, **do not** include hyphens, 6 digits (MMDDYY).

Example 1: If TYB = **09-30-2004**

Enter **093004**

- If the TYB field is blank, fill with zeros.

Example 2: If TYB = **00-00-00**

Enter **000000**

5. **Taxable Year Ending:** Mandatory, numeric, **do not** include hyphens, 6 digits (MMDDYY)

Example 1: If TYE = **09-30-2004**

Enter **093004**

- If the TYE field is blank, fill with zeros.

Example 2: If TYE = **00-00-00**

Enter **000000**

6. **Form:** Mandatory, numeric, 1 digit. Form type the entity will file.

<u>Form Type Entity will file:</u>	<u>Form ID:</u>
------------------------------------	-----------------

Form 100	1
----------	---

Form 100W	2
-----------	---

Form 100S	3
-----------	---

Form 109	4
----------	---

Form 199	5
----------	---

More than one form	6
--------------------	---

No form indicated	0
-------------------	---

7. **Total Payment Amount:** Mandatory, numeric, 11 digits, whole dollars only, no decimal point. Right justify, zero fill. The amount of payment that will be remitted with the voucher.

Example: Remit amount is: **\$575.**

OCR line value is: **00000000575**

**Exception for Form 100-ES only:**

When estimate payment amount is unknown, leave "Total Payment Amt" area blank.

OCR line value is: **00000000000**

8. **Check Digits (C<sub>1</sub> and C<sub>2</sub>):** Mandatory. Value to be determined by algorithm on page 57.

**(Use this algorithm for all BE scannable vouchers, Form 100-ES, and forms FTB 3522, 3537, 3538, and 3539.)**

The Entity ID Number field may be less than 12 digits. In this case, plus signs (+) must be added to the end of the number to complete the field. In the algorithm the plus sign is converted to zero.

The Entity Name Control field may be alpha, numeric or a combination of both. Conversion for the alpha characters is based on its numeric position within the 26-character alphabet, i.e., A=1, B=2, C=3, etc. If the Entity Name Control field is completed with plus signs, then the conversion values are defaulted to zero. For example, if the Entity Name Control field is 'HA++' then the conversion value is '8 1 0 0'. If the Entity Name Control field is 'SEO+', then the conversion is '19 5 15 0'.

### Example C<sub>1</sub>:

Sample OCR Line: 001234567+++9TWE11800 070104063005300000001250

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### Example C:

Sample OCR Line: 001234567+++9TWE11800 0701040630053000000001250

	Taxable Year Beginning										Taxable Year Ending										Form Type	Total Payment Amount									
	0	7	0	1	0	4					0	6	3	0	0	5	3	0	0	0	0	0	0	1	2	5	0				
OCR Line fields for <b>C<sub>2</sub></b>	5	4	3	2	7	6					6	5	4	3	2	7	6	5	4	3	2	7	6	5	4	3	2	7			
Product (Conversion x Weight)	0	28	0	2	0	24					0	30	12	0	0	35	18	0	0	0	0	0	0	4	6	10	0				
Sum of each Product	(0+28+0+2+0+24) = <b>54</b>										(0+30+12+0+0+35) = <b>77</b>										<b>18</b>	(0+0+0+0+0+0+0+4+6+10+0) = <b>20</b>									
Calculation for ( <b>C<sub>2</sub></b> )	1. Add total of all product sums: <b>(54+77+18+20) = 169</b> Divide the total by MOD 9: <b>169/9 = 18.7 (7 is the remainder)</b> 3. Subtract the remainder from MOD 9 <b>9 - 7 = 2   C<sub>2</sub> = 2</b>																														

## Business Entity Entry Instructions

- Alpha characters must be in upper case.
- Entity ID Number field must be one of the following:
  - Form 100-ES and form FTB 3539**
    - Corporation number - 7 digits, includes leading zeros
  - Form FTB 3538**
    - FEIN - 10 digits, includes hyphen (-)
  - Forms FTB 3522 and 3537**
    - SOS File Number - 10 or 12 digits (If SOS File Number is 10 digits, precede with zeros (e.g., "001234567891").
- When the entity has applied for or does not have an Entity ID Number, enter the appropriate number of zeros in the Entity ID Number field. When entering zeros for the FEIN, include the hyphen (i.e., 00-0000000).
- Entity Name Control field must contain the first 4 characters of the corporation, exempt organization, partnership, or LLC name **with these exceptions**:
  - Spell out ampersand (&) as "AND" if (&) is contained in the first 4 characters of the Entity's name. (See *Business Entity Information Example 1*)
  - Do not** space or use symbols or any punctuation, including hyphens (-) and slashes (/). (See *Business Entity Information Example 2*)
  - Do not** use "The" when it is the first word in the Entity's name. (See *Business Entity Information Example 4*)
- Enter Form Type Indicator as:
  - Forms 100 = 1, 100W = 2, 100S = 3, 109 = 4, 199 = 5, If more than one form = 6, No form indicated = 0
- Enter entity name - Use business name, as is:
  - The corporation, partnership, or LLC name may contain embedded spaces, hyphens (-), slashes (/), and ampersands (&). (See *Business Entity Information Examples 1, 2, and 3*)
  - Do not** use any other symbols or punctuation in the Business Entity Name field.
- Address Data:
  - Other than the hyphen (-) and slash (/), use no punctuation or symbols in the Street Address field.
  - Do not** use commas or periods to separate address information.
  - Use standard abbreviations for the suffix of the street name. See "**Standard Abbreviations**" on page 19.
  - Do not** enter suite and suite number/letter in the Street Address field. Enter in the designated "Suite" and "Suite Number" fields. These fields are on the same line as the "Street Address" field. **Note:** Use these abbreviations in the "Suite" field: STE, RM, FL, BLDG, and UN.

- Enter Private Mailbox (PMB) and PMB number/letter in the "PMB" and "PMB number/letter" fields. These fields are on the same line as the "Street Address" field. **Do not** hard code "PMB." "PMB" must print **only** when the entity user enters a "PMB number/letter." If no "PMB," leave both fields blank.
- Use the Additional Information field for "Doing Business As" (DBA), "Owner/Representative/Attention" name, and other supplemental address information **only**. Other than the slash (/), use no punctuation or symbols in this field.
- Military "APO" or "FPO" addresses:
  - Enter "APO" or "FPO" in the first three positions of the City field.
  - Do not** enter the name of the city for "APO" and "FPO" addresses. Enter two-digit state code in the State field:

<u>City field</u>	<u>State Code</u>	<u>ZIP Code Range</u>
APO	AA	34000-34099
APO	AE	09000-09999
FPO	AP	96200-96699 and 98700

- In the State field, use the standard two-digit abbreviation for the state or United States possession. See "**State or U.S. Possessions**" on page 19.
- If using a foreign address, enter the country beginning in the State field. (The foreign address field overlays the State and ZIP Code fields, plus five additional positions. The overlay area is for the foreign country name and, if applicable, the foreign country's postal code.)
- The ZIP Code can be 10 digits (includes hyphen "-").
- Apply these guidelines, then truncate if the information exceeds the field length.

**Note:** To help eliminate those instances when the City, State, and ZIP Code are entered into the City field, add an error check at the end of the City field for numeric characters.

## Business Entity Information Examples:

### Example 1 Corporation

```
0000823 LPAN 44-1234567          05          FORM 1
TYB 01-01-04      TYE 12-31-04
LP & T CONSULTING SERVICES INCORPORATED
B GANGLER
9646 BUTTERFIELD WY
RANCHO CORDOVA    CA    95670-3720
```

### Example 2 Partnership

```
99-7654321 LZ      1999712345678          04          FORM 0
TYB 01-01-04      TYE 12-31-04
L - Z
5800 SANTA ANITA AV          STE 2
EL MONTE            CA    92102-1230
```

(continued on page 59)

**Example 3 LLC:**

200387654321 2011 95-8654321 04 FORM 0  
 TYB 00-00-00 TYE 00-00-00  
 2011 - 2015 - 2017 - 2019 WHASSUP STREET  
  
 4900 W CAMBRIDGE  
 ATLANTA GA 30303

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**Example 4 Exempt Organization:**

7777888 LTPL 99-7777777 04 FORM 6  
 TYB 01-01-04 TYE 12-31-04  
 THE LTP LLC  
 C VEGA  
 4545 BUTTERFLY LN  
 SACRAMENTO CA 95823

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### Submitting BE Scannable Vouchers Form 100-ES, forms FTB 3522, 3537, 3538, and 3539 Approval Checklist

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#### Entity Data Placement

To get entity data placement approval, submit vouchers that:

- ☐ Have all fields in the correct location.
- ☐ Follow “**Business Entity Entry Instructions**” for BE scannable vouchers on page 58.
- ☐ Entity ID Number:
  - ☐ Give an example of corporation number (Form 100-ES and form FTB 3539).
  - ☐ Give an example of FEIN (form FTB 3538).
  - ☐ Give an example of SOS file number (forms FTB 3522 and FTB 3537).
- ☐ Give an example of *Form Type Indicator* (i.e., “0,” “1,” “2,” “3,” “4,” “5,” or “6”).
- ☐ Give an example of a fiscal year filer [Taxable Year Beginning (TYB) and Taxable Year Ending (TYE)].<sup>1</sup>  
(e.g., TYB 02-01-04 TYE 01-31-05)
- ☐ Give an example of calendar year filer [Taxable Year Beginning (TYB) and Taxable Year Ending (TYE)].  
(e.g., TYB 01-01-04 TYE 12-31-04)
- ☐ Maximize all entity fields. **DO NOT FILL FIELDS WITH “X’s.”** If your software does not support the maximum entity field size, indicate the supported field size in your software company’s review package cover letter.
- ☐ Print an example with Private Mailbox (PMB) and letter/number. Left justify the number/letter if less than 6 characters. **Do not hardcode “PMB.”**
- ☐ Print an example **without** Private Mailbox (PMB) and letter/number.

#### OCR Line (Print Line 61 – print position 31 through print position 77)

- ☐ Follow OCR Line Format on page 55.
- ☐ Follow Check Digit Algorithm on page 57.
- ☐ Use Courier font 12-point, **do not bold**.

#### Line Geometry

- ☐ Bold line at print line 49, prints at position 6 through position 80.
- ☐ Bottom registration mark .25-line weight rule at print line 62, prints at position 6 through position 28 and at position 58 through position 80.<sup>2</sup>
- ☐ Bottom registration mark 2-point rule at print line 62, prints at position 30 through position 35 and at position 50 through position 55.
- ☐ Bottom registration mark 2-point vertical rule at print line 62, end at print line 63 at print position 35 and position 50.

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<sup>1</sup> If your software does not support fiscal year filers, indicate this in your software company’s review package cover letter.

<sup>2</sup> If your software company cannot support the .25-line weight rule, use a 1-point rule. Indicate the use of the 1-point rule in your software company’s review package cover letter.

**Scannable Form 100-ES Specifications**

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)
	NUMERIC	=	0-9
	ALPHANUMERIC	=	A-Z, 0-9
	LEFT JUSTIFY	=	LJ
	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-5	Blank lines	—	—	—	—
6	"Voucher at bottom of page."	30	29	58	Conventional form size/style
7-8	Blank lines	—	—	—	—
9-12	"Installment Information" and box	14	58	71	Conventional form size/style
13-15	Blank lines	—	—	—	—
16-27	"WHERE TO FILE" and box	14	58	71	Conventional form size/style
28-44	Blank lines	—	—	—	—
45	"Detach Here"/"Do Not Mail" line	6	75	80	Conventional form size/style
46	Blank line	—	—	—	—
47	"Taxable Year" and underline	6	8	13	Conventional form size/style
47	"California Form" and underline	69	11	79	Conventional forms size/style
48	Tax Year Area "2005"	7	6	12	Conventional form size/style
48	Title of Form	15	29	43	Conventional form size/style
48	Form Identifier (100ES) Area	71	8	78	Conventional form size/style
49	Tax Year Area "2005"	7	6	12	Conventional form size/style
49	Title of Form	15	29	43	Conventional form size/style
49	Form Identifier (100ES) Area	71	8	78	Conventional form size/style
49	Bold line	6	75	80	Conventional form size/style
50	Blank line	—	—	—	—
51	Corporation Number (mandatory)	6	7	12	Numeric, OCR line Entity ID Number field: Priority 1, zero fill (e.g., "1234567" or "0000000")
51	Entity Name Control (First Four characters of Corporation's Name (mandatory)	20	4	23	Alphanumeric, No embedded spaces, No symbols or punctuation
51	Federal Employer Identification Number (FEIN) (if available)	26	10	35	Numeric, "-", zero fill (e.g., "12-3456789" or "00-0000000")
51	Form Year Indicator (mandatory)	59	2	60	"05"
51	FORM (mandatory)	68	4	71	"FORM"
51	Form Type Indicator (mandatory)	74	1	74	The type of return the entity will file: 100 = "1" 100W = "2" 100S = "3" 109 = "4" 199 = "5" If more than one form = "6" No form indicated = "0"
52	Taxable Year Beginning (mandatory)	6	3	8	"TYB"
52	Taxable Year Beginning (mandatory)	11	8	18	Numeric, Enter "MM-DD-YY" for fiscal or calendar year beginning, Enter "00-00-00" <b>only</b> if TYB is unknown

## GUIDELINES FOR SCANNABLE FORM 100-ES

### Scannable Form 100-ES Specifications

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)
	NUMERIC	=	0-9
	ALPHANUMERIC	=	A-Z, 0-9
	LEFT JUSTIFY	=	LJ
	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
52	Taxable Year Ending (mandatory)	24	3	26	"TYE"
52	Taxable Year Ending (mandatory)	29	8	36	Numeric, Enter "MM-DD-YY" for fiscal or calendar year ending, Enter "00-00-00" <b>only</b> if TYE is unknown
53	Name of Corporation (mandatory)	6	70	75	Alphanumeric, Embedded spaces, "-", "/", "&", No other symbols or punctuation
54	Owner's or Representative's name or Additional Information	6	30	35	Alphanumeric, Embedded spaces, "/", No other symbols or punctuation. If no Owner's/ Representative's name or additional information, leave print line 54 blank.
55	Street Address (mandatory)	6	30	35	Alphanumeric, Embedded spaces, "-", "/", No other symbols or punctuation
55	STE, RM, FL, BLDG, and UN	38	5	42	Alpha, LJ
55	Number or Letter (No symbols)	45	5	49	Alphanumeric, LJ
55	Private Mailbox (PMB)	52	3	54	"PMB"
55	Private Mailbox Number or Letter	56	6	61	Alphanumeric, LJ
56	City (mandatory)	6	17	22	Alphanumeric, Embedded spaces
56	State (mandatory) (Use Standard Abbreviations in this publication.)	25	2	26	Alpha
56	If Foreign Country	25	19	43	Alphanumeric, Embedded spaces
56	ZIP Code	29	10	38	Numeric, "-", LJ
57	Blank line	—	—	—	—
58	"Est Tax Amt" (mandatory)	6	11	16	"Est Tax Amt"
58	Est Tax Amt	19	12	30	Numeric, RJ, whole dollars only, or blank. Decimal point must print at end of dollar amount – print position 30.
58	"QSub Tax Amt" (mandatory)	33	12	44	"QSub Tax Amt"
58	QSub Tax Amt	47	12	58	Numeric, RJ, whole dollars only, or blank. Decimal point must print at end of dollar amount – print position 58.
59	"Total Payment Amt" (mandatory)	46	17	62	"Total Payment Amt"
59	Total Payment Amt	65	12	76	Numeric, RJ, whole dollars only, or blank. Decimal point must print at end of dollar amount – print position 76.
60	Blank line	—	—	—	—
61	BE OCR Line (Check Digits mandatory) Use Check Digit Algorithm on page 57	31	47	77	Alphanumeric, plus (+) sign, zero fill
62-63	Bottom Registration Mark, document ID*, and conventional Form 100-ES	—	—	—	End of bottom registration mark, document ID*, and conventional form size/style

\* Center document ID between positions 35 and 50 of the bottom registration mark. Use Courier 12-point, not bold.

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## GUIDELINES FOR SCANNABLE FORM FTB 3522

### Scannable Form FTB 3522 Specifications

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)
	NUMERIC	=	0-9
	ALPHANUMERIC	=	A-Z, 0-9
	LEFT JUSTIFY	=	LJ
	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-5	Blank lines	—	—	—	—
6	"Voucher at bottom of page."	30	29	58	Conventional form size/style
7-15	Blank lines	—	—	—	—
16-27	"WHERE TO FILE" and box	14	58	71	Conventional form size/style
28-29	Blank lines	—	—	—	—
30-35	"WHEN TO FILE" and box	14	58	71	Conventional form size/style
36-44	Blank lines	—	—	—	—
45	"Detach Here"/"Do Not Mail" line	6	75	80	Conventional form size/style
46	Blank line	—	—	—	—
47	"Taxable Year" and underline	6	8	13	Conventional form size/style
47	"California Form" and underline	69	11	79	Conventional form size/style
48	Tax Year Area "2005"	7	6	12	Conventional form size/style
48	Title of Form	15	29	43	Conventional form size/style
48	Form Identifier (3522) Area	71	8	78	Conventional form size/style
49	Tax Year Area "2005"	7	6	12	Conventional form size/style
49	Title of Form	15	29	43	Conventional form size/style
49	Form Identifier (3522) Area	71	8	78	Conventional form size/style
49	Bold line	6	75	80	Conventional form size/style
50	Blank line	—	—	—	—
51	Limited Liability Company SOS File Number (mandatory)	6	12	17	Numeric, OCR line Entity ID Number field: Priority 1. SOS File Number can be 10 digits or 12 digits. When 10 digits, precede with zeros. (e.g., "001234567890") If not available, zero fill (e.g., "000000000000")
51	Entity Name Control (First Four characters of Limited Liability Company's Name) (mandatory)	20	4	23	Alphanumeric, No embedded spaces, No symbols or punctuation
51	Federal Employer Identification Number (FEIN) (if available)	26	10	35	Numeric, "-", zero fill (e.g., "12-3456789" or "00-0000000")
51	Form Year Indicator (mandatory)	59	2	60	"05"
51	FORM (mandatory)	68	4	71	"FORM"
51	Form Type Indicator (mandatory)	74	1	74	Numeric, "0"
52	Taxable Year Beginning (mandatory)	6	3	8	"TYB"
52	Taxable Year Beginning (mandatory)	11	8	18	Numeric, Enter "MM-DD-YY" for fiscal or calendar year beginning, Enter "00-00-00" <b>only</b> if TYB is unknown
52	Taxable Year Ending (mandatory)	24	3	26	"TYE"
52	Taxable Year Ending (mandatory)	29	8	36	Numeric, Enter "MM-DD-YY" for fiscal or calendar year ending, Enter "00-00-00" <b>only</b> if TYE is unknown
53	Name of Limited Liability Company (mandatory)	6	70	75	Alphanumeric, Embedded spaces, "-", "/", "&", No other symbols or punctuation

**Scannable Form FTB 3522 Specifications**

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)
	NUMERIC	=	0-9
	ALPHANUMERIC	=	A-Z, 0-9
	LEFT JUSTIFY	=	LJ
	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
54	DBA, Attention Name, and/or Additional Information	6	30	35	Alphanumeric, Embedded spaces, “/”, No other symbols or punctuation. If no DBA, Attention name, or additional information, leave print line 54 blank.
55	Street Address (mandatory)	6	30	35	Alphanumeric, Embedded spaces, “-”, “/”, No other symbols or punctuation
55	STE, RM, FL, BLDG, and UN	38	5	42	Alpha, LJ
55	Number or Letter (No symbols)	45	5	49	Alphanumeric, LJ
55	Private Mailbox (PMB)	52	3	54	“PMB”
55	Private Mailbox Number or Letter	56	6	61	Alphanumeric, LJ
56	City (mandatory)	6	17	22	Alphanumeric, Embedded spaces
56	State (mandatory) (Use Standard Abbreviations in this publication.)	25	2	26	Alpha
56	If Foreign Country	25	19	43	Alphanumeric, Embedded spaces
56	ZIP Code	29	10	38	Numeric, “-”, LJ
57-58	Blank lines	–	–	–	–
59	“Total Payment Amt” (mandatory)	46	17	62	“Total Payment Amt”
59	Total Payment Amt	65	12	76	Numeric, RJ, whole dollars only. Decimal point must print at end of dollar amount – print position 76.
60	Blank line	–	–	–	–
61	BE OCR Line (Check Digits mandatory) Use Check Digit Algorithm on page 57	31	47	77	Alphanumeric, plus (+) sign, zero fill
62-63	Bottom Registration Mark, document ID*, and conventional form FTB 3522	–	–	–	End of bottom registration mark, document ID*, and conventional form size/style

\* Center document ID between positions 35 and 50 of the bottom registration mark. Use Courier 12-point, not bold.



**Note: Record Layout is Reduced**

[illegible]

**Scannable Form FTB 3537 Specifications**

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)
	NUMERIC	=	0-9
	ALPHANUMERIC	=	A-Z, 0-9
	LEFT JUSTIFY	=	LJ
	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-5	Blank lines	—	—	—	—
6	"Voucher at bottom of page."	30	29	58	Conventional form size/style
7-8	Blank lines	—	—	—	—
9-12	"DO NOT USE ..." and box	14	58	71	Conventional form size/style
13-15	Blank lines	—	—	—	—
16-27	"WHERE TO FILE" and box	14	58	71	Conventional form size/style
28-44	Blank lines	—	—	—	—
45	"Detach Here"/"Do Not Mail" line	6	75	80	Conventional form size/style
46	Blank line	—	—	—	—
47	"Taxable Year" and underline	6	8	13	Conventional form size/style
47	"California Form" and underline	69	11	79	Conventional form size/style
48	Tax Year Area "2004"	7	6	12	Conventional form size/style
48	Title of Form	15	29	43	Conventional form size/style
48	Form Identifier (3537 (LLC)) Area	71	8	78	Conventional form size/style
49	Tax Year Area "2004"	7	6	12	Conventional form size/style
49	Title of Form	15	29	43	Conventional form size/style
49	Form Identifier (3537 (LLC)) Area	71	8	78	Conventional form size/style
49	Bold line	6	75	80	Conventional form size/style
50	Blank line	—	—	—	—
51	Secretary of State (SOS) File Number (mandatory)	6	12	17	Numeric, OCR line Entity ID Number field: Priority 1. SOS File Number can be 10 digits or 12 digits. When 10 digits, precede with zeros. (e.g., "001234567890") If not available, zero fill (e.g., "000000000000")
51	Entity Name Control (First Four characters of Limited Liability Company's Name) (mandatory)	20	4	23	Alphanumeric, No embedded spaces, No symbols or punctuation
51	Federal Employer Identification Number (FEIN) (if available)	26	10	35	Numeric "—" zero fill (e.g., "12-3456789" or "00-0000000")
51	Form Year Indicator (mandatory)	59	2	60	"04"
51	FORM (mandatory)	68	4	71	"FORM"
51	Form Type Indicator (mandatory)	74	1	74	Numeric, "0"
52	Taxable Year Beginning (mandatory)	6	3	8	"TYB"
52	Taxable Year Beginning (mandatory)	11	8	18	Numeric, Enter "MM-DD-YY" for fiscal or calendar year beginning, Enter "00-00-00" <b>only</b> if TYB is unknown
52	Taxable Year Ending (mandatory)	24	3	26	"TYE"
52	Taxable Year Ending (mandatory)	29	8	36	Numeric, Enter "MM-DD-YY" for fiscal or calendar year ending, Enter "00-00-00" <b>only</b> if TYE is unknown
53	Name of Limited Liability Company (mandatory)	6	70	75	Alphanumeric, Embedded spaces, "—", "/", "&", No other symbols or punctuation
54	DBA and/or Additional Information	6	30	35	Alphanumeric, Embedded spaces, "—", No other symbols or punctuation. If no DBA or additional information, leave print line 54 blank.

# GUIDELINES FOR SCANNABLE FORM FTB 3537

## Scannable Form FTB 3537 Specifications

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)
	NUMERIC	=	0-9
	ALPHANUMERIC	=	A-Z, 0-9
	LEFT JUSTIFY	=	LJ
	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
55	Street Address (mandatory)	6	30	35	Alphanumeric, Embedded spaces, “-”, “/”, No other symbols or punctuation
55	STE, RM, FL, BLDG, and UN	38	5	42	Alpha, LJ
55	Number or Letter (No symbols)	45	5	49	Alphanumeric, LJ
55	Private Mailbox (PMB)	52	3	54	“PMB”
55	Private Mailbox Number or Letter	56	6	61	Alphanumeric, LJ
56	City (mandatory)	6	17	22	Alphanumeric, Embedded spaces
56	State (mandatory) (Use Standard Abbreviations in this publication.)	25	2	26	Alpha
56	If Foreign Country	25	19	43	Alphanumeric, Embedded spaces
56	ZIP Code	29	10	38	Numeric, “-”, LJ
57	Blank line	–	–	–	–
58	“LLC Fee Due” (mandatory)	6	11	16	“LLC Fee Due”
58	LLC Fee Due	19	12	30	Numeric, RJ, whole dollars only, or blank. Decimal point must print at end of dollar amount – print position 30.
58	“Total Members’ Tax Due” (mandatory)	33	12	44	“Total Members’ Tax Due”
58	Total Members’ Tax Due	47	12	58	Numeric, RJ, whole dollars only, or blank. Decimal point must print at end of dollar amount – print position 58.
59	“Total Payment Amt” (mandatory)	46	17	62	“Total Payment Amt”
59	Total Payment Amt	65	12	76	Numeric, RJ, whole dollars only. Decimal point must print at end of dollar amount – print position 76.
60	Blank line	–	–	–	–
61	BE OCR Line (Check Digits mandatory) Use Check Digit Algorithm on page 57	31	47	77	Alphanumeric, plus (+) sign, zero fill
62-63	Bottom Registration Mark, document ID*, and conventional form FTB 3537	–	–	–	End of bottom registration mark, document ID*, and conventional form size/style

\* Center document ID between positions 35 and 50 of the bottom registration mark. Use Courier 12-point, not bold.

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# GUIDELINES FOR SCANNABLE FORM FTB 3538

## Scannable Form FTB 3538 Specifications

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)
	NUMERIC	=	0-9
	ALPHANUMERIC	=	A-Z, 0-9
	LEFT JUSTIFY	=	LJ
	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-5	Blank lines	—	—	—	—
6	"Voucher at bottom of page."	30	29	58	Conventional form size/style
7-15	Blank lines	—	—	—	—
16-27	"WHERE TO FILE" and box	14	58	71	Conventional form size/style
28-29	Blank lines	—	—	—	—
30-35	"WHEN TO FILE" and box	14	58	71	Conventional form size/style
36-44	Blank lines	—	—	—	—
45	"Detach Here"/"Do Not Mail" line	6	75	80	Conventional form size/style
46	Blank line	—	—	—	—
47	"Taxable Year" and underline	6	8	13	Conventional form size/style
47	"California Form" and underline	69	11	79	Conventional form size/style
48	Tax Year Area "2004"	7	6	12	Conventional form size/style
48	Title of Form	15	29	43	Conventional form size/style
48	Form Identifier (3538 (565)) Area	71	8	78	Conventional form size/style
49	Tax Year Area "2004"	7	6	12	Conventional form size/style
49	Title of Form	15	29	43	Conventional form size/style
49	Form Identifier (3538 (565)) Area	71	8	78	Conventional form size/style
49	Bold line	6	75	80	Conventional form size/style
50	Blank line	—	—	—	—
51	Limited Partnership, Limited Liability Partnership, or REMIC Federal Employer Identification Number (FEIN) (mandatory)	6	10	15	Numeric, OCR line Entity ID Number field: Priority 1, zero fill (e.g., "12-3456789" or "00-0000000")
51	Entity Name Control (First Four characters of Limited Partnership, Limited Liability Partnership, or REMIC Name) (mandatory)	20	4	23	Alphanumeric, No embedded spaces, No symbols or punctuation
51	Secretary of State (SOS) File Number (if available)	26	12	37	Numeric, SOS File Number can be 10 digits or 12 digits. When 10 digits, precede with zeros. (e.g., "001234567890") If not available, zero fill (e.g., "0000000000000")
51	Form Year Indicator (mandatory)	59	2	60	"04"
51	FORM (mandatory)	68	4	71	"FORM"
51	Form Type Indicator (mandatory)	74	1	74	Numeric, "0"
52	Taxable Year Beginning (mandatory)	6	3	8	"TYB"
52	Taxable Year Beginning (mandatory)	11	8	18	Numeric, Enter "MM-DD-YY" for fiscal or calendar year beginning, Enter "00-00-00" <b>only</b> if TYB is unknown
52	Taxable Year Ending (mandatory)	24	3	26	"TYE"
52	Taxable Year Ending (mandatory)	29	8	36	Numeric, Enter "MM-DD-YY" for fiscal or calendar year ending, Enter "00-00-00" <b>only</b> if TYE is unknown

**Scannable Form FTB 3538 Specifications**

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)
	NUMERIC	=	0-9
	ALPHANUMERIC	=	A-Z, 0-9
	LEFT JUSTIFY	=	LJ
	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
53	Name of Limited Partnership, Limited Liability Partnership, or REMIC (mandatory)	6	70	75	Alphanumeric, Embedded spaces, “-”, “/”, “&”, No other symbols or punctuation
54	DBA and/or Additional Information	6	30	35	Alphanumeric, Embedded spaces, “/”, No other symbols or punctuation. If no DBA or additional information, leave print line 54 blank.
55	Street Address (mandatory)	6	30	35	Alphanumeric, Embedded spaces, “-”, “/”, No other symbols or punctuation
55	STE, RM, FL, BLDG, and UN	38	5	42	Alpha, LJ
55	Number or Letter (No symbols)	45	5	49	Alphanumeric, LJ
55	Private Mailbox (PMB)	52	3	54	“PMB”
55	Private Mailbox Number or Letter	56	6	61	Alphanumeric, LJ
56	City (mandatory)	6	17	22	Alphanumeric, Embedded spaces
56	State (mandatory) (Use Standard Abbreviations in this publication.)	25	2	26	Alpha
56	If Foreign Country	25	19	43	Alphanumeric, Embedded spaces
56	ZIP Code	29	10	38	Numeric, “-”, LJ
57-58	Blank lines	–	–	–	–
59	“Total Payment Amt” (mandatory)	46	17	62	“Total Payment Amt”
59	Total Payment Amt	65	12	76	Numeric, RJ, whole dollars only. Decimal point must print at end of dollar amount – print position 76.
60	Blank line	–	–	–	–
61	BE OCR Line (Check Digits mandatory) Use Check Digit Algorithm on page 57	31	47	77	Alphanumeric, plus (+) sign, zero fill
62-63	Bottom Registration Mark, document ID*, and conventional form FTB 3538	–	–	–	End of bottom registration mark, document ID*, and conventional form size/style

\* Center document ID between positions 35 and 50 of the bottom registration mark. Use Courier 12-point, not bold.



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**Scannable Form FTB 3539 Specifications**

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)
	NUMERIC	=	0-9
	ALPHANUMERIC	=	A-Z, 0-9
	LEFT JUSTIFY	=	LJ
	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-5	Blank lines	—	—	—	—
6	"Voucher at bottom of page."	30	29	58	Conventional form size/style
7-8	Blank lines	—	—	—	—
9-12	"EFT TAXPAYERS: ..." and box	14	58	71	Conventional form size/style
13-15	Blank lines	—	—	—	—
16-27	"WHERE TO FILE" and box	14	58	71	Conventional form size/style
28-29	Blank lines	—	—	—	—
30-35	"WHEN TO FILE" and box	14	58	71	Conventional form size/style
36-44	Blank lines	—	—	—	—
45	"Detach Here"/"Do Not Mail" line	6	75	80	Conventional form size/style
46	Blank line	—	—	—	—
47	"Taxable Year" and underline	6	8	13	Conventional form size/style
47	"California Form" and underline	69	11	79	Conventional forms size/style
48	Tax Year Area "2004"	7	6	12	Conventional form size/style
48	Title of Form	15	29	43	Conventional form size/style
48	Form Identifier (3539 (CORP)) Area	71	8	78	Conventional form size/style
49	Tax Year Area "2004"	7	6	12	Conventional form size/style
49	Title of Form	15	29	43	Conventional form size/style
49	Form Identifier (3539 (CORP)) Area	71	8	78	Conventional form size/style
49	Bold line	6	75	80	Conventional form size/style
50	Blank line	—	—	—	—
51	Corporation Number (mandatory)	6	7	12	Numeric, OCR line Entity ID Number field: Priority 1, zero fill (e.g., "1234567" or "0000000")
51	Entity Name Control (First Four characters of Corporation or Exempt Organization Name) (mandatory)	20	4	23	Alphanumeric, No embedded spaces, No symbols or punctuation
51	Federal Employer Identification Number (FEIN) (if available)	26	10	35	Numeric, "—", zero fill (e.g., "12-3456789" or "00-0000000")
51	Form Year Indicator (mandatory)	59	2	60	"04"
51	FORM (mandatory)	68	4	71	"FORM"
51	Form Type Indicator (mandatory)	74	1	74	The type of return the entity will file: 100 = "1" 100W = "2" 100S = "3" 109 = "4" 199 = "5" If more than one form = "6" No form indicated = "0"
52	Taxable Year Beginning (mandatory)	6	3	8	"TYB"
52	Taxable Year Beginning (mandatory)	11	8	18	Numeric, Enter "MM-DD-YY" for fiscal or calendar year beginning, Enter "00-00-00" <b>only</b> if TYB is unknown

# GUIDELINES FOR SCANNABLE FORM FTB 3539

## Scannable Form FTB 3539 Specifications

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)
	NUMERIC	=	0-9
	ALPHANUMERIC	=	A-Z, 0-9
	LEFT JUSTIFY	=	LJ
	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
52	Taxable Year Ending (mandatory)	24	3	26	"TYE"
					Numeric, Enter "MM-DD-YY" for fiscal or calendar year ending, Enter "00-00-00" <b>only</b> if TYE is unknown
52	Taxable Year Ending (mandatory)	29	8	36	
53	Name of Corporation or Exempt Organization (mandatory)	6	70	75	Alphanumeric, Embedded spaces, "-", "/", "&", No other symbols or punctuation
54	Additional Information	6	30	35	Alphanumeric, Embedded spaces, "/", No other symbols or punctuation. If no additional address information, leave print line 54 blank.
55	Street Address (mandatory)	6	30	35	Alphanumeric, Embedded spaces, "-", "/", No other symbols or punctuation
55	STE, RM, FL, BLDG, and UN	38	5	42	Alpha, LJ
55	Number or Letter (No symbols)	45	5	49	Alphanumeric, LJ
55	Private Mailbox (PMB)	52	3	54	"PMB"
55	Private Mailbox Number or Letter	56	6	61	Alphanumeric, LJ
56	City (mandatory)	6	17	22	Alphanumeric, Embedded spaces
56	State (mandatory) (Use Standard Abbreviations in this publication.)	25	2	26	Alpha
56	If Foreign Country	25	19	43	Alphanumeric, Embedded spaces
56	ZIP Code	29	10	38	Numeric, "-", LJ
57-58	Blank lines	-	-	-	-
59	"Total Payment Amt" (mandatory)	46	17	62	"Total Payment Amt"
59	Total Payment Amt	65	12	76	Numeric, RJ, whole dollars only. Decimal point must print at end of dollar amount – print position 76.
60	Blank line	-	-	-	-
61	BE OCR Line (Check Digits mandatory) Use Check Digit Algorithm on page 57	31	47	77	Alphanumeric, plus (+) sign, zero fill
62-63	Bottom Registration Mark, document ID*, and conventional form FTB 3539	-	-	-	End of bottom registration mark, document ID*, and conventional form size/style

\* Center document ID between positions 35 and 50 of the bottom registration mark. Use Courier 12-point, not bold.

